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UPDATED FISCAL IMPACT ANALYSIS  
FOR THE NAVAL SUBMARINE BASE,  
KINGS BAY, GEORGIA.

TECHNICAL APPENDICES

Report FP605R1

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## PREFACE

The technical appendices to the Updated Fiscal Impact Analysis (FIA) for the Naval Submarine Base, Kings Bay, Georgia, contain detailed descriptions of the FIA model as well as the complete model outputs. The Kings Bay FIA update presents summary type descriptions of the various modules and describes the workings of the model in general terms that are appropriate for the general public. The technical appendices, however, are more specific and are intended to answer questions that would be raised by a more technical review of the FIA update. The technical appendices also include the complete FIA update model outputs for the cities, counties, and school districts that were analyzed in the FIA update as well as the model output for the state of Georgia. Since the FIA update outputs are summaries, they do not show the breakout of revenues, expenditures, etc., whereas the outputs in the technical appendices consist of a detailed enumeration of fiscal categories; thus, the two are somewhat different. Questions that go beyond the level of detail presented in this volume should be addressed to the Office of Economic Adjustment.

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## CONTENTS

	<u>Page</u>
Preface. . . . .	iii
Chapter 1. The FIA Update Model . . . . .	1
Construction Module . . . . .	2
Military Population Module . . . . .	4
Federal Civilian Module. . . . .	5
Labor Market Module . . . . .	5
Indirect Effects Module . . . . .	6
Population Distribution Module . . . . .	6
Fiscal Data Module . . . . .	8
Chapter 2. FIA Model Forecasting Techniques and the Treatment of Jurisdiction Shares . . . . .	11
General Forecasting Technique . . . . .	11
Revenue Forecasting . . . . .	11
Expenditure Forecasting . . . . .	12
Capital Forecasting . . . . .	12
Jurisdiction Shares . . . . .	13
Chapter 3. FIA Model Outputs. . . . .	15
Structure. . . . .	15
Interpretation of Model Outputs . . . . .	15
Appendix A. Definitions of Jurisdiction Characteristics. <i>red</i> . . . . .	A-1 – A-4
Appendix B. Rating Scales for Key Jurisdiction Characteristics . . . . .	B-1 – B-2
Appendix C. Definitions of Terms Used in FIA Model Outputs for Jurisdictions . . . . .	C-1 – C-4
Appendix D. Local Government FIA Model Outputs . . . . .	D-1 – D-42
Appendix E. School District FIA Model Outputs. . . . .	E-1 – E-8
Appendix F. Georgia State FIA Model Outputs . . . . .	F-1 – F-8

## CHAPTER 1

### THE FIA UPDATE MODEL

Figure 1 shows the ten major tasks that constitute a Fiscal Impact Analysis (FIA) update and the sequence in which they must be completed. The FIA update process begins with the establishment of a local organization, progresses through data collection to analysis, and culminates in publication of the FIA update. The FIA technique is the methodology used to accomplish the tasks that culminate in an updated FIA. It is the major tool for performing the analysis.

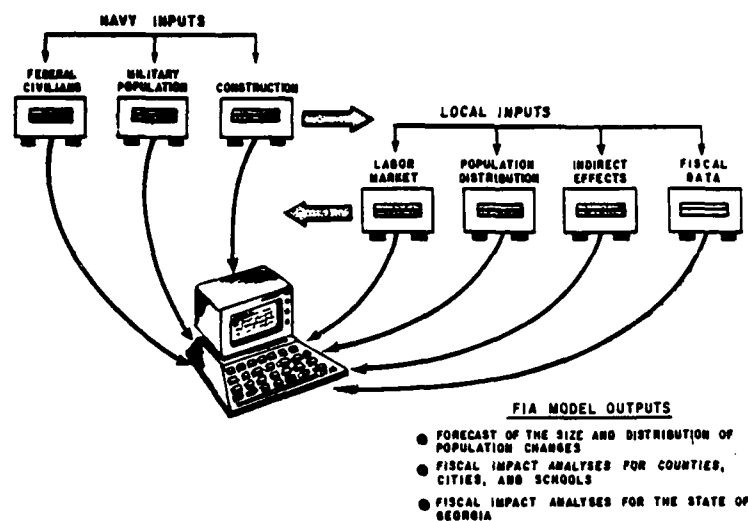


FIG. 1. FIA MODEL AND MODULES

In updating the Kings Bay FIA, the large amount of data and the need for updating the results necessitated the use of a computer-based approach. A microcomputer was selected as the most appropriate hardware because of its relatively low cost, and because with it, off-the-shelf software could be used and thereby hold the monitoring resource requirements to a minimum while still providing sufficient computing and analysis capabilities.

The approach was to establish an analytical framework — the FIA model — that could be applied to each jurisdiction. The FIA model has three segments: one for political jurisdictions — the cities of Camden County, and the Camden County government; one for the Camden County School District; and the third for the state of Georgia. (The outputs of these three segments are described in Appendices D, E, and F, respectively.) Although the three segments function similarly, they have some differences, the most noticeable of which is the categorization of revenues and expenditures. The Camden County School District, for example, has different revenue sources and types of expenditures than do political jurisdictions. Additionally, per-student factors are frequently used in the school district model whereas per capita factors are used for the political jurisdictions. In the Georgia State segment, only certain categories of revenues and expenditures are affected and only those are shown, thus making the model output much shorter. All three FIA model segments are maintained on a microcomputer and are supported by seven modules.

The seven modules provide input calculations to the FIA model. Three modules are based on Navy inputs and four on local inputs. The Navy provides information for construction, military population, and Federal civilian modules; the local jurisdictions provide information for the labor market, indirect effects, fiscal data, and population distribution modules. These modules are key determinants of growth impacts, and changes to any of them can be rippled through the model to provide analytic responses to program alterations or scenario planning changes.

### **CONSTRUCTION MODULE**

The construction module calculates the impacts that will be generated by the on-base construction program that will support the expansion of Kings Bay. The module subdivides each project that is programmed for Kings Bay into its component parts: labor costs, material costs, overhead and profit, and government administration costs.

These component parts are determined by classifying every project into one of nine categories: community support, administration, warehouse/industrial, barracks, maintenance facility, sewage treatment, electrical distribution, roads, or water and sewer distribution. Each of these nine categories is subdivided into labor, material, and overhead and profit by selecting representative structures for each

category and then identifying the labor and material components for each major work division such as foundation, exterior closure, etc. The R. S. Means cost data base is the primary source of information for cost breakdowns. Overhead and profit are then determined by taking the average values as reported in the R. S. Means data base. The government supervision and administration is calculated at 5.5 percent of the programmed amount.

After a project's cost is divided into its component parts, an assumption about the duration of the contract has to be made. For Kings Bay construction, we assumed that 40 percent of the construction contract amount would be expended during the first year and the remainder during the second year. That split was based upon the type of work planned, the normal award time for contracts, and the Kings Bay construction season. The cost components are then summarized by year for the total construction program.

The number of construction workers required to support the construction program is determined by establishing a construction worker yearly cost and then dividing it into the total labor costs expected in the year. The construction worker yearly wage is determined by taking the average daily rate for five common skills found on most construction jobs and extrapolating it into a yearly wage. For Kings Bay, the five skills considered were laborers, cement finishers, plumbers, boilermakers, and bricklayers. The average daily wage for these trades is \$227. A number of costs in addition to the daily wage go into the cost of a construction worker, and they are listed with their percentage of the total labor cost in Table 1.

The average daily construction labor rate for the Kings Bay area is the 30-cities rate from the R. S. Means data base adjusted to the local area. The index for Jacksonville shows the adjusted average daily rate to be \$202, a rate that assumes 100 percent of the work is done by subcontractors. That percentage is not reasonable; it is more likely that subcontractors would perform 40 percent of the work, and then the daily rate would be \$183 and the yearly rate \$45,842 in 1985 dollars. This annual rate divided into the expected yearly labor cost total gives the number of construction workers to be required to support the on-base construction.

The actual salary for a construction worker is determined by taking the R. S. Means 30-city average wage for skilled workers and laborers and developing a

**TABLE 1**  
**BREAKDOWN OF CONSTRUCTION LABOR COSTS**

Cost component	Percent of total labor cost
Workers' compensation	5.50
Unemployment insurance	1.54
FICA	7.05
Builder's risk	.38
Public liability security	.82
Negotiated fringe benefits	varies
Subcontractor overhead and profit	21.00

composite rate. The two rates were weighted and a composite rate of \$15.82 per hour was calculated. That rate contains fringe benefits estimated to average approximately 30 percent of the hourly rate. After adjusting for fringe benefits and location, the hourly rate becomes \$10.80, which equates to a yearly (full time) wage of \$21,582 in 1985 dollars.

#### **MILITARY POPULATION MODULE**

The military population module tabulates population, grades, demographic breakouts, and salaries for military personnel who come to Kings Bay as a result of the expansion. The primary input to this module is the Navy's anticipated end strength, which gives the number of personnel by grade who will be stationed at Kings Bay.

The number of married personnel and their dependents is determined by applying Navy-supplied demographic data for units similar to those expected at Kings Bay to the anticipated end strength. The demographic data provides the number of married personnel, the dependents, and the expected age distribution of dependents. The number of married and single dependents and the total number are summarized by year in the module.

The salaries that the military and their dependents will bring into the area are calculated by using the 1985 Navy pay and allowance tables. An average time in grade is assumed for each grade, and the corresponding salary and allowances are

multiplied by the number of persons within that grade. Special allowances for married military are considered in this calculation. The salaries by year and by type, single or married, are summarized.

This file is an input to the FIA module and is used in various calculations in the model.

## **FEDERAL CIVILIAN MODULE**

The Federal civilian module calculates the total Federal civilian population and its associated salary by year. The primary input to this module is the Navy's expected civilian personnel yearly end strength, which gives the distribution of Federal civilian workers by grade.

The population associated with Federal civilian jobs is determined by applying national demographic factors to the number of new jobs. By assuming that the Federal civilian work force will be representative of national averages for factors such as family size, number married, etc., the size and makeup of the new population associated with the Federal civilian jobs can be calculated and summarized by year.

The salaries associated with the new Federal civilian jobs are calculated by using the 1985 salary tables for Federal civilians and assuming an average seniority for each pay grade. The number of new jobs in that grade is then multiplied by the salary rate to determine the new salaries generated within that pay grade. The module summarizes the salary data to totals of new salaries by year.

The summary consists of data detailing the number of single job holders, the number of married job holders, the number of dependents, and the associated salaries. The file is an input to the FIA model and is used in various calculations within the model.

## **LABOR MARKET MODULE**

The labor market module analyzes the supply and demand for labor in the impact area and provides an assessment of any supply/demand imbalances. The module assesses the balance between supply and demand in the labor market at the beginning of the project and identifies the new demand for each year of the project. The labor market module for the Kings Bay analysis is greatly simplified because of the existing labor market conditions in the region surrounding Kings Bay. The



existing labor supply that would be available to claim Kings Bay-generated jobs is assumed to be zero in 1985. This assumption is based upon the assumption that the 1978 to 1985 growth created sufficient job opportunities to employ any person wishing to enter the labor force. Thus, the only existing labor supply is actually the inflow of spouses of immigrants who wish to work. The existing labor supply for the Kings Bay expansion is calculated in the model by assuming that 60 percent of the spouses of immigrants who wish to work. The existing labor supply for the Kings Bay expansion is calculated in the model by assuming that 60 percent of the spouses of immigrants from the previous year are available in the current year for employment in generated indirect jobs. Labor demand in excess of this supply is assumed to generate immigration in the year in which the demand occurs. The FIA model treats the labor market as a dynamic condition that varies with base loadup and multiplier changes.

#### INDIRECT EFFECTS MODULE

The indirect effects impact is estimated by using the Regional Input-Output Modeling System II (RIMS II) developed at the Bureau of Economic Analysis, Department of Commerce. The basic RIMS II input-output model is combined with additional methodology to account for the unique characteristics of military bases. RIMS II quantifies the relationship between direct salaries and employment and indirect salaries and employment. These relationships are used in the FIA model to forecast the indirect employment and salaries created by the expansion. A more detailed discussion of the methodology used to estimate indirect effects can be found in the Office of Economic Adjustment (OEA) reports titled: Modeling the Regional Economic Impacts of Major New Military Bases, April 1983 and The Regional Impact of Military Base Spending, November 1980.

#### POPULATION DISTRIBUTION MODULE

The population distribution module forecasts where in the region the new population will live. Eighteen characteristics were used initially to develop distribution factors (see Table 2).

The relative importance of each characteristic was determined by committees of local residents utilizing a pair-wise decision-making approach. The approach employs a commercial software package that prompts users for comparison decisions as well as for relative degrees of difference. The determination of relative

TABLE 2

## LOCAL JURISDICTION CHARACTERISTICS

Public Water System	Housing Costs
Public Sewage System	Quality of Life/Environment
Rural Well	Taxes and Fees
Rural Septic Tank System	Utility Costs
Access	Recreation
Local Support for Growth	Micro-climate
Availability of Suitable Residential Land	Zoning Considerations
Travel Time to Central Base	Safety
Available Public and Commercial Services	Surroundings

*Note:* The definitions of these characteristics are presented in Appendix A.

importance of the characteristics, referred to as weighting, was done a number of times by different committees to verify results and ensure that appropriate weightings were being derived. The weighting committees were made up of a mixture of local residents. New home buyers were represented as were local housing authorities, planners, Navy personnel, and public officials.

Ratings for each characteristic were developed for every town and city in the area by a committee selected from members of the Kings Bay Impact Coordinating Committee. The committee used the rating scales presented in Appendix B to give each jurisdiction a score ranging from 0 to 20.

The initial list of 18 characteristics was shortened to six by eliminating characteristics that were weighted very low and characteristics that changed very little from jurisdiction to jurisdiction. The remaining six characteristics exhibited significant variance among jurisdictions and were key determiners of locations that developers and home buyers would prefer. In order of importance, the six are: travel time to central base, the quality of life/environment, the availability of public and commercial services, access to the area, the availability of a public sewer system, and the availability of a public water system. The population distribution factor is determined by summing the jurisdiction's rating for each characteristic and dividing it by the total of all jurisdictions' ratings. The resultant factor can be thought of as the probability of a person new to the area living in that jurisdiction.

In addition to these six characteristics, it is necessary to consider the number of on-base housing units the Navy intends to build on Kings Bay, the existing housing, and the planned housing developments. The existing and planned housing is an important part of the analysis since it is the "known" of the population distribution. The limited amount of Navy on-base housing means that those units will be occupied at virtually 100 percent of capacity. The existing vacant housing will also be occupied but at something less than 100 percent. The occupancy rate for existing vacant housing was established by assuming 100 percent occupancy for locations within 8 minutes drive of Kings Bay and then determining other occupancy rates using the established travel time from Kings Bay to the unit in question as a weighting factor.

The actual distribution of the population is calculated in a three-phase process by the model. The first phase is an accounting of all existing and planned housing and the rate at which it is assumed to be occupied by new residents. In the second phase, the remaining population (initial minus those in existing and planned housing) is assigned to jurisdictions based on a population distribution factor. The portion of the remaining population that is expected to settle in a jurisdiction is forecast by multiplying the population distribution factor (probability) by the total number of unassigned people. In certain cases, a jurisdiction may not be capable of absorbing the new growth forecast in the first two phases. That problem can be remedied by use of an absolute limit on growth. The growth limit is an override value that limits the growth to a predetermined value. The sum of the two phases, after adjustment for absolute growth limits, is the forecast population increase for the jurisdiction.

The population distribution module requires continual updating if the accuracy of the distribution is to be maintained. Changes in the Navy's and developers' plans can change the distribution significantly. The distribution of the new population is the key determinant of anticipated impacts and should be closely monitored.

#### **FISCAL DATA MODULE**

The fiscal data for the FIA model came from historic information obtained from the Georgia Department of Community Affairs (DCA) and local officials. The Georgia DCA maintains a large data base of fiscal information for every jurisdiction in the state. It also analyzes the information and provides comparative statistics for

various-sized jurisdictions. This data base was a major source of information. Interviews with local officials were used to verify and supplement this information. The DCA data were frequently adjusted after consultations with local officials identified shifts in trends or errors in reported data. The combination of the two sources — DCA data base and local interviews — provided the fiscal inputs to the jurisdiction FIA model.

## **CHAPTER 2**

### **FIA MODEL FORECASTING TECHNIQUES AND THE TREATMENT OF JURISDICTION SHARES**

#### **GENERAL FORECASTING TECHNIQUE**

The general techniques used for forecasting baseline conditions and project-related impacts are similar and consist essentially of calculating an inflation-adjusted moving average that is adjusted for years in which abnormal expenditures occur. The data are then made parametric by dividing the dollar amounts by the population in the jurisdiction for the year under consideration. The most recent 3 years per capita costs are then averaged to give an average per capita cost. The data are examined, and in the event of any apparent inconsistencies, local officials are consulted to resolve them. The data are appropriately adjusted, and the adjusted parametric costs are used in the FIA model.

The baseline condition and project-related forecasts are calculated in essentially the same way. In the baseline projections, the adjusted parametric costs are multiplied by the population each year to develop the forecast for that year. A similar method is used for the project-related impacts except that a scale factor is multiplied by the adjusted parametric value. That scale factor accounts for anticipated changes in levels of service and scale effects. Anticipated changes in levels of service and scale effects were estimated by analyzing the historical per capita costs for the area surrounding Kings Bay and comparing them with the level of service that local governments intended to provide in the future as well as service levels for similar size communities in Georgia.

#### **REVENUE FORECASTING**

The revenues for the FIA model are forecast using the general techniques described in the previous section with adjustments for known changes. The known changes in revenue generation fall into one of two categories. The first, a change in historic tax rates or laws within the individual jurisdiction, requires adjustment of the historic data to ensure that the forecast per capita costs reflect the changes. The second category, a change in the state or Federal aid that a jurisdiction has

historically received, must also be accounted for. In the updated FIA, the termination of Federal revenue sharing is accounted for by zeroing out that source of revenue beginning in FY87. No changes are expected in the historic level of state aid to the impact area, and, thus, no adjustments were made to those sources of revenues.

An adjustment must also be made to account for the time-phased nature of some revenues. Specifically, this means lagging certain categories of revenues relative to the population change. This is done in order to account for the mechanics of revenue generation and collection that exist in some jurisdictions. Examples of revenues that lag population changes are property tax and certain types of state aid that are based on previous years' populations. Further explanation and enumeration of lagged revenues is presented in the explanatory notes to the FIA model outputs.

#### **EXPENDITURE FORECASTING**

The expenditures are forecast using the general technique described in the previous section on General Forecasting Technique, with adjustments being made for known changes in expenditure patterns. The major adjustment that must be made to the historic expenditure data is the correction for large one-time expenses. Such expenses do not occur often and are generally limited to extraordinary items such as asbestos removal, etc. These adjustments are detailed in the explanatory notes to each jurisdiction's FIA model output notes.

#### **CAPITAL FORECASTING**

The required baseline capital expenditures are forecast using the general forecasting technique previously described with adjustments being made for trend abnormalities. This approach differs from that used for new project-related capital requirements that are developed on an incremental case-by-case basis. Forecasting capital requirements is much more difficult and consequently less accurate than forecasting revenues or expenditures. Capital expenditures in most jurisdictions, particularly small ones, tend to be characterized by intermittent large expenditures. These "spikes" in expenditure histories tend to be smoothed when aggregations of jurisdictions are examined, but they are significant factors when analyzing individual jurisdictions.

## JURISDICTION SHARES

Forecasting the expected effects of a project in a jurisdiction necessitates the allocation of the total project impacts to the various jurisdictions. Population, salaries, and jobs are allocated by the population distribution factor that is developed in the population distribution module. The population distribution factor is not appropriate, however, for certain other project impacts that must be allocated. The impacts that are allocated in the model by other factors are construction expenditures, single military residents, single military salaries, and local government purchases. For Kings Bay, the allocation, or jurisdiction share, of these impacts was determined by examining the relative capability of each jurisdiction to provide the services and products needed.

The allocation is judgmental and attempts to reflect the historic patterns as well as the anticipated changes in the impact area. Most of the allocated impacts are not a critical part of the analysis and are normally provided only as general information for the jurisdiction. Only single military residents and their salaries are used in any of the revenue and expenditure calculations, and their size in relation to other factors makes them relatively insignificant.

## CHAPTER 3

### FIA MODEL OUTPUTS

#### STRUCTURE

The FIA model output is presented in three sections. The first section presents the baseline conditions for revenues, general expenditures, and expenditures made to meet capital requirements. It provides the historical fiscal data for the jurisdiction as well as a forecast of future year revenues and expenditures (without the project). The forecasts use the methodologies described in Chapter 2.

The second section presents the new project-related requirements. It estimates the expected project impacts in the jurisdiction and then forecasts how those impacts will affect revenues and expenditures. The forecasts use the previously developed per capita costs in conjunction with the anticipated population increase to determine the new revenues and expenditures. Capital requirements are not calculated within the model itself; rather, they are developed by analyzing the requirements placed on the jurisdiction by the population increase along with the existing capabilities of the jurisdiction. Local officials are consulted during the analysis to ensure that all relevant factors are considered.

The final section of the model output is the forecast budget for the new jurisdiction. This section is primarily a summation of the previous two sections. A forecast of the new budget that a jurisdiction will experience can be generated by adding the changes expected to occur as a result of the expansion to the baseline. This new budget is a summary of what is expected to happen to the jurisdiction from a fiscal viewpoint.

#### INTERPRETATION OF MODEL OUTPUTS

Two key factors — the manner in which the cash flows are presented and the relationship between capital expenditure data and general expenditure data — must be clearly understood when interpreting outputs from the FIA model. Insofar as the manner in which cash flows are presented is concerned, two cash flows are shown on the model outputs. The incremental cash flow is the net of operating revenues and



expenditures for the year under consideration only. It does not include the effect of prior years' population increases but shows the impact of the new incremental population increase on the jurisdiction budget. The cumulative cash flow is a summation of all incremental cash flows to date. It is the cash flow that the jurisdiction is expected to experience as a result of the Kings Bay expansion in any given year. A positive cash flow indicates that the jurisdiction will have an excess of revenues over expenditures from the operating budget, while the converse indicates that a shortfall exists.

The second key factor is the relationship between capital expenditure data and general expenditure data. Capital expenditures are not included in the general expenditure portion of the model output. The two expenditures are related to the extent that capital expenditures paid for through borrowing will affect current or future years' debt service (a general expenditure item). Capital expenditures should, therefore, be analyzed by looking at the net of operating expenditures and operating revenues and viewing that amount as being a source of funds for capital needs. The capital needs will be met by some mix of cash expenditures and borrowing, with the latter resulting in debt service expenses that will show up in the operating expenditures. This interrelationship must be remembered when analyzing the effect of capital expenditures on the jurisdiction's budget.

**APPENDIX A**  
**DEFINITIONS OF JURISDICTION CHARACTERISTICS**

## **APPENDIX A**

### **DEFINITIONS OF JURISDICTION CHARACTERISTICS**

#### **PUBLIC WATER SYSTEM**

*The availability in the jurisdiction of a public water system that either has excess capacity or can be expanded. The amount of excess capacity or the ease of expansion is described with the rating for the jurisdiction.*

#### **PUBLIC SEWAGE SYSTEM**

*The availability in the jurisdiction of a public sewage system that either has excess capacity or can be expanded. The amount of excess capacity or the ease of expansion is described with the rating for the jurisdiction.*

#### **RURAL WELL**

*The potential for water supply from single-family wells in the jurisdiction.*

#### **RURAL SEPTIC TANK SYSTEM**

*The potential for treatment of sewage with a single-family septic tank and leach field. The degree to which this is an option in the jurisdiction is described by the rating for the jurisdiction.*

#### **ACCESS**

*The quality of the road network surrounding and servicing the jurisdiction. The primary consideration is access to potential development sites.*

#### **LOCAL SUPPORT FOR GROWTH**

*The local feeling concerning development and growth. It is an attempt to quantify the degree to which a jurisdiction supports or opposes growth.*

## **ZONING CONSIDERATIONS**

*The zoning or other land-use regulations existing in a jurisdiction and the degree to which they will impede or promote development.*

## **AVAILABILITY OF SUITABLE RESIDENTIAL LAND**

*The amount of property within a jurisdiction that is suitable for residential development. Suitable for development refers to the physical characteristics of the property and not to the availability of water, sewer, or other utilities.*

## **TRAVEL TIME TO CENTRAL BASE**

*The average travel time from the jurisdiction to Kings Bay central base.*

## **AVAILABLE PUBLIC AND COMMERCIAL SERVICES**

*The commercial and public services available within a jurisdiction such as banks, stores, and health services.*

## **HOUSING COSTS**

*The average costs for both rental and the purchase of housing units within the jurisdiction.*

## **QUALITY OF LIFE/ENVIRONMENT**

*The tangible and intangible considerations that influence where renters or buyers will live.*

## **TAXES AND FEES**

*The normal costs associated with living in a jurisdiction such as local/county taxes, property taxes, garbage disposal costs, etc.*

## **UTILITY COSTS**

*The average utility costs in the jurisdiction relative to those in nearby jurisdictions. In most cases, they will be equal. However, in some cases, jurisdictions are serviced by different power/service companies with differing rates.*

## **RECREATION**

*The availability of recreational facilities and experiences within the jurisdiction. This is a relative measurement between jurisdictions and is highly judgmental.*

## **MICRO-CLIMATE**

*The existence of more or less favorable climatic conditions between jurisdictions that could affect the decision on where to live.*

## **SURROUNDINGS**

*The aesthetic qualities that make a jurisdiction more or less desirable than neighboring jurisdictions.*

## **SAFETY**

*The availability of public safety services and facilities such as emergency medical, police, fire, etc.*

**APPENDIX B**

**RATING SCALES FOR KEY JURISDICTION CHARACTERISTICS**

## APPENDIX B

### RATING SCALES FOR KEY JURISDICTION CHARACTERISTICS

The tabulation presented in this appendix shows the rating scales for the six characteristics that were noted for each jurisdiction when developing the population distribution factors. A committee selected from members of the Kings Bay Impact Coordinating Committee used these scales to rate each jurisdiction to provide an input to the population distribution module of the updated FIA model.

Public Water System	20 X	15 X	7 X	5 X	0 X
	Planned additional capacity (2,000 households)	1500 Households	1000 Households	Current demand equals capacity	Expansion difficult
Public Sewage System	20 X	15 X	7 X	5 X	0 X
	Planned additional capacity (2,000 households)	1500 Households	1000 Households	Current demand equals capacity	Expansion difficult
Access	20 X	15 X	10 X	5 X	0 X
	High quality road network to numerous sites		Adequate roads to some sites		Limited roads with poor con- nections
Travel Time to Central Base	20 X	7 X	5 X	2 X	0 X
	8 minutes or less	8-15 minutes	15-25 minutes	25-45 minutes	Over 45 minutes

Available Public and Commercial Services	20 X	15 X	10 X	5 X	0 X
	Abundant services		Some services		Few services
Quality of Life/ Environment	20 X	15 X	10 X	5 X	0 X
	Good		Average		Poor



**APPENDIX C**

**DEFINITIONS OF TERMS USED IN FIA MODEL OUTPUTS  
FOR JURISDICTIONS**

**APPENDIX C**  
**DEFINITIONS OF TERMS USED IN FIA MODEL OUTPUTS**  
**FOR JURISDICTIONS**

**REVENUES**

**Property Tax**

Revenues from real and personal property tax, public utilities taxes, motor vehicle taxes, mobile home taxes, penalties, interest, cost-intangible taxes, and railroad equipment taxes.

**Sales, Excise, and Special Use Taxes**

Revenues generated from local option sales tax, insurance premiums tax, hotel/motel tax, franchise payment tax, alcoholic beverage taxes, and miscellaneous other taxes.

**Service Charge Revenues**

Includes receipts from parking facilities, parking meters, garbage and trash collection charges, landfill fees, parks and recreation charges, ambulance charges, hospital charges, fire service subscription fees, cemetery fees, and various other service charge revenues.

**Licenses and Permits Revenues**

Includes fees collected for business licenses and occupational taxes, alcoholic beverage licenses, building permits, qualifying fees, and other licenses and permits.

**Intergovernmental Revenues**

May include payments in lieu of taxes, general public purpose grants (state), capital outlay grants (state), road and bridge funds, crime control grants, Law Enforcement Assistance Administration, Comprehensive Education, and Training Act grants, community development block grants, public welfare grants, general revenue sharing, physical and mental health grants, real estate transfer tax,

and other sources of intergovernmental revenues. In the FLA update model outputs, intergovernmental revenues are broken down by source for Federal, state, and local sources.

## **EXPENDITURES**

### **Government Administration**

Expenditures for such functions as financial administration, general administration, general municipal building maintenance, general insurance, and employee benefits.

### **Courts**

Expenditures for municipal courts only.

### **Police**

Expenditures for police department services and municipal jails.

### **Fire**

Expenditures for fire department services.

### **Health and Human Services**

Expenditures that support municipal hospitals and payments to other hospitals, social services, public health programs, public welfare programs, and ambulance services.

### **Public Works**

Expenditures for maintaining streets and drainage, garbage and trash collection, landfill, and parking facilities and meters.

### **Housing and Community Development**

Expenditures for building inspections and regulation and housing and community development services.

### **Parks, Recreation and Leisure**

Expenditures for parks, recreation services, and libraries.

## **Education**

Expenditures for community education other than school board expenditures.

**APPENDIX D**  
**LOCAL GOVERNMENT FIA MODEL OUTPUTS**

- D-1 CITY OF WOODBINE MODEL NOTES
- D-2 CITY OF WOODBINE FIA
- D-11 CITY OF KINGSLAND MODEL NOTES
- D-13 CITY OF KINGSLAND FIA
- D-21 CITY OF ST. MARY'S MODEL NOTES
- D-24 CITY OF ST. MARY'S FIA
- D-33 CAMDEN COUNTY MODEL NOTES
- D-34 CAMDEN COUNTY FIA

**APPENDIX D**  
**LOCAL GOVERNMENT FIA MODEL OUTPUTS**

**CITY OF WOODBINE MODEL NOTES**

1. The baseline population for 1986 was determined by multiplying the 1986 Camden County population estimate and the ratio of Woodbine to Camden County residences. The 1982 - 1985 population was determined by scaling back the 1986 population with the same ratio as used in the original FIA. The 1987 and beyond baseline population was calculated by applying the original FIA growth factor to the 1986 population.
2. The level of service factor for public works was increased to 1.15 for 1986 and beyond.
3. The level of service factor for government administration was increased to 1.15 for 1986 and beyond to account for the higher level of service that will be provided.
4. State and Federal intergovernmental revenues for 1986 are based on 1983 and 1984 revenues. Revenue sharing is zeroed out after 1986.
5. The revenue projections for other utility revenues is based upon the 1982 and 1983 amounts.
6. The utilities operation capital is projected at \$1,000 per year.
7. Utility tap fees are calculated for the new residents but are not counted as permanent revenue increases because of their one-time nature.

XXXXXXXXXXXXX

Year	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100
1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	

1.229	1.284	1.339	1.394	1.449	1.465	1.481	1.497	1.514
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## Then Year Dollars

\$116,015	\$126,131	\$93,597	\$154,560	\$164,141	\$173,735	\$183,337	\$194,618
\$456	\$596	\$650	\$671	\$713	\$754	\$796	\$845
\$51,621	\$59,664	\$62,489	\$68,816	\$73,081	\$77,353	\$81,628	\$86,651
\$8,837	\$1,990	\$4,900	\$6,389	\$6,785	\$7,182	\$7,579	\$8,045
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$99,449	\$85,233	\$80,075	\$121,938	\$129,497	\$137,065	\$144,641	\$153,541
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## Total Expenditures

\$276,378	\$273,614	\$241,711	\$352,373	\$374,217	\$396,089	\$417,982	\$443,700
\$89,247	\$96,011	\$97,407	\$112,252	\$119,210	\$126,178	\$133,152	\$141,345
\$158,498	\$185,601	\$205,611	\$217,265	\$230,734	\$244,219	\$257,717	\$273,575
\$4,999	\$8,731	\$6,680	\$8,070	\$8,570	\$9,071	\$9,572	\$10,161
\$0	\$1,457	\$0	\$980	\$616	\$652	\$689	\$731
\$7,013	\$7,019	\$122,844	\$8,729	\$9,270	\$9,812	\$10,354	\$10,991
\$18,026	\$17,337	\$556,658	\$22,015	\$0	\$0	\$0	\$0
\$24,451	\$31,654	\$44,065	\$39,224	\$41,656	\$44,091	\$46,527	\$49,390
\$302,234	\$347,810	\$1,033,265	\$408,136	\$410,057	\$434,023	\$458,012	\$486,193

# UTILITY BUDGET:

## Expenditures

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Then Year Dollars								
Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Utilities Operation	\$83,720	\$101,355	\$131,576	\$124,463	\$132,178	\$139,904	\$147,636	\$156,720	\$169,717
Utilities Other	\$29,960	\$27,000	\$43,350	\$39,484	\$41,932	\$44,382	\$46,835	\$49,717	\$52,600
Totals:	\$113,680	\$128,355	\$174,926	\$163,947	\$174,110	\$184,286	\$194,472	\$206,437	\$222,317
Utilities Operation	\$124,213	\$130,363	\$116,412	\$147,942	\$157,113	\$164,296	\$175,487	\$186,285	\$197,083
Utilities Other (5)	\$2,189	\$3,018	\$663,351	\$3,219	\$3,418	\$3,618	\$3,818	\$4,018	\$4,218
Totals:	\$126,402	\$133,381	\$779,763	\$151,161	\$160,531	\$167,914	\$179,305	\$190,303	\$201,301
Cash Flow Without Projects: (Operating and Utility)	\$38,578	\$79,222	\$1,396,391	\$42,977	\$22,261	\$23,562	\$24,864	\$26,394	\$27,914

## Totals:

# CAPITAL DEBIT:

Held in Sinking Funds/Bonds	\$5,522	\$8,240	\$5,007						
Held in all Other Funds	\$30,650	\$286,519	\$259,200						
Bond Debt Outstanding	\$627,000	\$625,000	\$950,000						
Debt Service Interest	\$34,660	\$31,600	\$47,850						
Debt Retired	\$7,000	\$7,000	\$7,000						
Other Debt, Short Term	\$54,000	\$111,903	\$0						
Interest	\$1,282	\$1,282	\$0						
Retired	\$54,000	\$2,984	\$0						
Capital Expenditures:									
Government Administration	\$0	\$6,741	\$10,907	\$6,664	\$7,077	\$7,491	\$7,905	\$8,392	\$8,879
Courts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$1,200	\$0	\$478	\$508	\$537	\$567	\$602	\$637
Fire	\$11,993	\$11,303	\$0	\$9,673	\$10,272	\$10,873	\$11,473	\$12,073	\$12,673
Health and Human Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works	\$910	\$9,810	\$0	\$4,301	\$4,567	\$4,834	\$5,101	\$5,415	\$5,729
Housing and Community Dev.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks/Recreation/Leisure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Education/Non School Board	\$0	\$556	\$728,743	\$1,053	\$1,118	\$1,183	\$1,249	\$1,314	\$1,379
Utilities Operation (6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$12,803	\$29,610	\$739,650	\$22,168	\$23,543	\$24,919	\$26,296	\$27,674	\$29,049



NEW PROJECT RELATED  
FUNDING (Treasury Increment)

CITY OF WOODBINE

FY 82 FY 83 FY 84 FY 85 FY 86 FY 87 FY 88 FY 89 FY 90

Then Year Dollars

PROJECT DATA Jurisdiction Share

FY 90  
Cumulative  
Values

FY 98  
Cumulative  
Values

Construct. Material	12			\$23,500,836	\$33,502,626	\$42,459,099	\$38,537,722	\$28,324,668	\$12,746,627		
Cumulative Construction Workers		n/a									
Con. Wkrs. (Increment)	32		0	1,400	1,900	2,300	2,000	1,400	600		
Construction Workers Salaries			80	\$906,461	\$1,292,244	\$1,637,708	\$1,486,455	\$1,092,523	\$491,656		
New Navy			99	35	7	10	46	67	41	304	527
New Navy (Single)	02		48	17	3	5	19	28	17	139	243
New Navy (Married)			50	17	3	5	27	39	24	165	284
Pop. Distribution	71		6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952
New Navy Population			166	57	11	17	88	127	78	545	936
New Navy (S) Salary			\$628,836	\$225,875	\$45,175	\$65,052	\$251,209	\$363,532	\$222,369	1,802,049	\$3,159,305
New Navy (M) Salary			\$856,588	\$295,375	\$59,075	\$85,068	\$453,649	\$656,489	\$401,568	2,807,811	\$4,823,190
Total Navy Salaries			\$1,485,424	\$521,250	\$104,250	\$150,120	\$704,858	\$1,020,021	\$623,938	\$4,609,860	\$7,982,495
New Federal Civilian			70	21	21	56	49	28	14	257	285
New Federal Civilian Salaries			\$1,459,500	\$437,850	\$437,850	\$1,167,600	\$1,021,650	\$583,800	\$291,900	\$5,400,150	\$5,983,950
Gov't Purchases				\$9,000	\$75,000	\$259,000	\$781,000	\$428,000	\$304,000	\$1,856,000	\$1,856,000
Base Operations Contracts (1)	12										
Total Direct Salaries			\$2,944,924	\$1,865,563	\$1,834,347	\$2,955,431	\$3,212,963	\$2,696,344	\$1,407,493	\$16,917,064	\$21,510,348
Indirect Salaries	0.41		\$1,207,419	\$764,681	\$752,082	\$1,211,727	\$1,317,315	\$1,105,501	\$577,072	\$6,935,996	\$8,819,243
Total Direct & Indirect			\$4,152,342	\$2,630,244	\$2,586,429	\$4,167,157	\$4,530,278	\$3,801,845	\$1,984,565	\$23,853,061	\$30,329,590
New Direct Jobs			168	58	31	68	95	94	55	569	819
New Indirect Jobs	0.40		67	23	12	27	38	38	22	227	328
Total Job Demand			236	81	43	95	133	132	76	796	1,147
Total Civilian Job Demand			137	46	36	85	87	66	36	492	621
Existing Labor Supply (1)			137	0	32	4	40	37	36	287	393
New Civilian Jobs to Non-Navy Immigrants			0	46	4	81	46	28	0	206	254
Immigrating New Civilian Population			152	108	10	189	107	66	0	631	742
Total New Population			318	165	21	205	195	193	78	1,176	1,679
Total Growth From Previous Year			318	483	505	710	905	1,098	1,176		
			102	12	102	92		82	32		

## CITY OF WOODBINE

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
NEEDED OPERATING FUNDING:									
Then Year Dollars.									
Government Administration Per Capita \$	\$116,015 \$90	\$126,131 \$94	\$93,597 \$67	\$2,286 \$107	\$22,982 \$112	\$22,879 \$117	\$23,651 \$122	\$10,022 \$129	
Courts Per Capita \$	\$456 \$0	\$596 \$0	\$650 \$0	\$10 \$0	\$100 \$0	\$99 \$1	\$103 \$1	\$44 \$1	
Police Per Capita \$	\$51,621 \$40	\$59,664 \$45	\$62,489 \$45	\$1,018 \$47	\$10,232 \$50	\$10,187 \$52	\$10,530 \$55	\$4,462 \$57	
Fire Per Capita \$	\$8,837 \$7	\$1,990 \$1	\$4,900 \$4	\$102 \$5	\$1,026 \$5	\$1,022 \$5	\$1,056 \$5	\$448 \$6	
Health and Human Services Per Capita \$	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Public Works Per Capita \$	\$99,449 \$77	\$85,233 \$64	\$80,075 \$57	\$1,803 \$84	\$18,131 \$88	\$18,050 \$93	\$18,659 \$97	\$7,906 \$101	
Housing and Community Development Per Capita \$	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Parks/Recreation/Leisure Services Per Capita \$	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Education/Non School Board Per Capita \$	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Highways Per Capita \$	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Utilities Operation Per Capita \$	\$83,720 \$65	\$101,355 \$76	\$131,576 \$94	\$1,841 \$86	\$18,507 \$90	\$18,424 \$94	\$19,046 \$99	\$8,070 \$104	
Utilities Other Per Capita \$	\$29,960 \$23	\$27,000 \$20	\$43,350 \$31	\$584 \$27	\$5,871 \$29	\$5,845 \$30	\$6,042 \$31	\$2,560 \$33	
Utility Subtotal:	\$113,680	\$128,355	\$174,926	\$2,424	\$24,378	\$24,269	\$25,088	\$10,630	

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Then Year Dollars.									
NEW REVENUES:									
Property Tax Per Capita \$	\$89,247 \$70	\$96,011 \$72	\$97,407 \$70	\$0	\$0	\$0	\$1,826 \$85	\$18,240 \$89	\$18,211 \$93
Sales/Excise/Special Use Tax Per Capita \$	\$158,498 \$123	\$185,401 \$139	\$205,611 \$147	\$2,112 \$99	\$30,641 \$149	\$22,868 \$117		\$19,209 \$99	\$5,071 \$65
Licenses/Permits Revenues Per Capita \$	\$4,999 \$3.89	\$8,731 \$6.52	\$6,680 \$4.79	\$125 \$6	\$1,256 \$6	\$1,251 \$6		\$1,293 \$7	\$548 \$7
Intergovernmental Revenues, Local Per Capita \$	\$0 \$0	\$1,457 \$1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
Intergovernmental Revenues, State Per Capita \$	\$7,013 \$5	\$7,019 \$5	\$122,844 \$88	\$0 \$35	\$0 \$37	\$0 \$38		\$0 \$40	\$0 \$42
Intergovernmental Revenues, Federal Per Capita \$	\$18,026 \$14	\$17,337 \$13	\$556,658 \$399	\$22,015 \$150	\$0 \$158	\$0 \$165		\$0 \$172	\$0 \$181
Charges and Other Revenues Per Capita \$	\$24,451 \$19	\$31,654 \$24	\$44,065 \$32	\$580 \$27	\$5,832 \$28	\$5,806 \$30		\$6,002 \$31	\$2,543 \$33
Utility Other (Tap Fees) ( Tap Fee = \$440				\$3,414	\$37,903	\$31,993		\$29,434	\$10,394
Utilities Operation Per Capita \$	\$124,213 \$97	\$130,363 \$97	\$116,412 \$84	\$2,188 \$102	\$21,998 \$107	\$21,900 \$112		\$22,639 \$117	\$9,592 \$123
Utilities Other Per Capita \$	\$2,189 \$2	\$3,018 \$2	\$663,351 \$476	\$3,610 \$188	\$36,299 \$177	\$36,137 \$185		\$37,337 \$193	\$15,829 \$203
Utility Subtotal:	\$126,402	\$133,381	\$779,763	\$9,212	\$96,200	\$90,030		\$89,429	\$35,815

State Impact Assistance									
Federal Impact Assistance									
Total New Revenues:				\$30,631	\$96,028	\$89,788		\$104,739	\$51,795
(CUMULATIVE)				\$30,631	\$126,658	\$216,446		\$321,186	\$372,980
Net Operating Cash Flow With Project:				\$22,988	\$19,178	\$13,261		\$25,651	\$18,284
New Budget: (Cumulative Net)				\$22,988	\$42,166	\$55,447		\$81,099	\$99,382

CITY OF WOODBINE

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected

Then Year Dollars.

NEEDED CAPITAL  
IMPROVEMENTS: (4)

Government Administration

Courts

Police

Fire

Health and Human Services

Public Works

Housing and Community Development

Parks/Recreation/Leisure Services

Education/Non School Board

Highways

Utilities Operation

Utilities Other

Utility Subtotal:

Total Needed  
Capital  
Funding:

New Bonding Capacity  
Due to Growth:

Total Bonding  
Capacity

NEW JURISDICTION  
FORECASTED BUDGET

CITY OF MOORELINE

Operating Budget:  
Expenditures

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Then Year Dollars.									
Government Administration	\$116,015	\$126,131	\$126,131	\$93,597	\$156,845	\$189,409	\$199,012	\$255,136	\$276,438
Courts	\$456	\$596	\$596	\$650	\$681	\$822	\$963	\$1,108	\$1,200
Police	\$51,621	\$59,664	\$59,664	\$62,489	\$69,833	\$84,332	\$98,790	\$113,595	\$123,080
Fire	\$8,837	\$1,990	\$1,990	\$4,900	\$6,491	\$7,914	\$9,332	\$10,785	\$11,699
Health and Human Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works	\$99,449	\$85,233	\$85,233	\$80,075	\$123,741	\$149,431	\$175,050	\$201,285	\$218,091
Housing and Community Dev.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks/Recreation/Leisure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Education/Non School Board	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$241,711	\$357,592	\$431,908	\$483,147	\$581,910	\$630,509			

Revenues

Property Tax	\$89,247	\$96,011	\$97,407	\$112,232	\$119,210	\$128,003	\$153,217	\$179,621
Sales/Excise/Special Use Tax	\$158,498	\$185,601	\$205,611	\$219,377	\$263,487	\$299,841	\$332,549	\$331,477
Licenses/Permits Revenues	\$4,999	\$8,731	\$6,680	\$8,195	\$9,952	\$11,703	\$13,498	\$14,635
Intergovt. Local	\$0	\$1,457	\$0	\$580	\$616	\$652	\$689	\$731
Intergovt. State	\$7,013	\$7,019	\$122,844	\$8,729	\$9,270	\$9,812	\$10,354	\$10,991
Intergovt. Federal	\$18,026	\$17,337	\$55,658	\$44,031	\$0	\$0	\$0	\$0
Service Charges and Other	\$24,451	\$31,654	\$44,045	\$39,804	\$48,048	\$56,309	\$64,749	\$70,155
Total Revenues	\$1,033,265	\$432,969	\$450,604	\$506,321	\$575,055	\$629,649		

UTILITY BUDGET  
Expenditure

Utilities Operation	\$131,576	\$126,303	\$152,526	\$178,675	\$205,454	\$222,608		
Utilities Other	\$43,350	\$40,068	\$48,386	\$56,682	\$65,177	\$70,619		
Totals:	\$174,926	\$166,371	\$200,912	\$235,357	\$270,631	\$293,226		

Revenues

Utilities Operation	\$116,412	\$150,130	\$181,299	\$212,381	\$244,211	\$264,601		
Utilities Other	\$663,351	\$6,829	\$43,328	\$79,665	\$117,222	\$133,385		
Totals:	\$779,763	\$156,959	\$224,627	\$292,046	\$361,433	\$397,987		
Cash Flow With Project:	\$83,947	\$163,761						

## CAPITAL DEBT:

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
	Then Year Dollars.								
Held in Sinking Funds/Bonds									
Held in all Other Funds	\$5,522	\$8,240	\$5,007						
	\$30,650	\$286,519	\$259,200						
Bond Debt Outstanding	\$627,000	\$625,000	\$950,000						
Debt Service Interest	\$34,660	\$31,600	\$47,850						
Debt Retired	\$7,000	\$7,000	\$7,000						
Other Debt, Short Term	\$54,000	\$111,903	\$0						
Interest	\$1,282	\$1,282	\$0						
Retired	\$54,000	\$2,984	\$0						
Capital Expenditures:									
Government Administration									
Courts	\$0	\$6,741	\$10,907		\$6,664	\$7,077	\$7,491	\$7,905	\$8,392
Police	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$1,200	\$0		\$12,478	\$508	\$537	\$567	\$602
Health and Human Services	\$11,993	\$11,303	\$0		\$29,673	\$90,272	\$10,873	\$11,473	\$12,179
Public Works	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Housing and Community Dev.	\$910	\$9,810	\$0		\$4,301	\$4,567	\$4,834	\$5,101	\$5,415
Parks/Recreation/Leisure	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Education/Non School Board	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Utilities Operation	\$0	\$556	\$728,743		\$1,053	\$1,118	\$1,183	\$1,249	\$1,326
Utilities Other	\$0	\$0	\$0		\$0	\$0	\$144,000	\$0	\$0
Highways	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
	\$12,903	\$29,610	\$739,650		\$54,168	\$103,543	\$168,919	\$26,296	\$27,914

## CITY OF KINGSLAND MODEL NOTES

1. The baseline population for 1986 was determined by multiplying the 1986 Camden County population estimate and the ratio of Kingsland to Camden County residences. The 1982 - 1985 population was determined by scaling back the 1986 population with the same ratio as used in the original FIA. The 1987 and beyond baseline population was calculated by applying the original FIA growth factor to the 1986 population.
2. A level of service factor of 1.10 was used for estimating government administration expenditures for 1986 and beyond to account for the higher level of service that will be provided.
3. The utility accounts (both revenues and expenditures) are projected forward at the 1983 and 1984 rates to account for the one-time expenditure for the utility plant expansion in FY85.
4. The level of service factor for police was increased to reflect the new level of police services. This change represents a dramatic increase over previous levels.
5. The level of service factor for fire was increased to reflect the new level of fire services.
6. The City of Kingsland now has a library that was not previously part of its financial reports. Library expenditures are included in the forecast for 1986 and beyond.
7. The level of service factor for parks and recreation for FY87 and beyond was increased to account for the addition of full-time recreation personnel.
8. The level of service factor was increased to account for the additional services being provided for housing and community development.
9. Per discussions with the City of Kingsland, the highway operating expenditures were estimated by using an annual per capita rate of \$4 starting in FY86.
10. Health and human services operating expenditures have been estimated at an annual per capita rate of \$1 starting in FY86.

11. Historically, the "utility other" revenue category was a collection of some minor revenues and tap fees. During the expansion, that category will be made up primarily of tap fees. The calculation is made based on the expected number of new households at a cost of \$1,235 per household. The per capita rate for utility other revenue is then determined by dividing the total tap fees by the anticipated number of new people. This per capita rate for utility other revenue cannot be compared to the historic per capita rate where the total tap fees were spread across the total population. The tap fees are treated as one-time revenues.
12. The "utility other" expenditure category has historically contained large amounts of special-purpose expenditures. Those expenditures have been removed for the outyear forecasts. Per discussions with the City of Kingsland, the rate is forecast at \$28,000 per year (adjusted for inflation) in the baseline condition. The increment is forecast at a per capita rate based upon a rate developed from the \$28,000 per year expenditure and the estimated number of persons being served.
13. The level of service factor for the "utility operation" revenue category was increased to account for the new level of service provided by the new sewer and water facilities.



BASE LINE  
CONDITION

\*\*\*\*\*

CITY OF KINGSLAND

20-Nov-86

DEMOGRAPHIC DATA

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
Population (1)	2,928	3,498	4,068	4,638	5,208	5,265	5,323	5,382	5,441
Population Change (w/o project)		570	570	570	570	57	58	59	59

\*\*\*\*\*

OPERATING BUDGET:  
Expenditures

Then Year Dollars

Government Administration (2)	\$92,154	\$133,781	\$216,614	\$220,902	\$234,596	\$248,307	\$262,031	\$278,154
Courts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police (4)	\$110,692	\$116,011	\$211,269	\$289,267	\$322,132	\$361,282	\$405,078	\$404,708
Fire (5)	\$3,331	\$8,805	\$8,789	\$28,499	\$43,391	\$45,917	\$48,453	\$51,436
Health and Human Services (10)	\$0	\$0	\$0	\$5,483	\$5,823	\$6,163	\$6,504	\$6,904
Public Works	\$239,789	\$202,308	\$315,870	\$391,805	\$416,094	\$440,413	\$464,755	\$493,351
Housing and Community Dev. (8)	\$0	\$0	\$38,365	\$33,260	\$35,322	\$30,589	\$32,280	\$34,266
Parks/Recreation/Leisure (7)	\$19,948	\$15,976	\$19,451	\$26,539	\$36,368	\$47,730	\$50,368	\$53,467
Library (6)	\$0	\$0	\$0	\$8,422	\$13,417	\$13,254	\$12,988	\$12,726
Highways (9)	\$0	\$0	\$0	\$24,673	\$24,456	\$25,885	\$27,316	\$28,997
Debt Service	\$11,054	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$476,968	\$488,881	\$810,338	\$1,028,850	\$1,151,588	\$1,219,540	\$1,309,775	\$1,364,010

Revenues

Property Tax	\$122,742	\$118,905	\$92,153	\$162,157	\$172,209	\$182,274	\$192,349	\$204,184
Sales/Excise/Special Use Tax	\$284,517	\$312,909	\$471,335	\$495,015	\$525,702	\$556,427	\$587,182	\$623,310
Licenses/Permits Revenues	\$34,323	\$23,415	\$37,044	\$45,152	\$47,951	\$50,754	\$53,559	\$56,854
Intergovt. Local	\$0	\$10,575	\$0	\$4,984	\$5,293	\$5,603	\$5,912	\$6,276
Intergovt. State	\$14,243	\$11,121	\$97,198	\$51,643	\$54,845	\$58,050	\$61,259	\$65,028
Intergovt. Federal	\$25,097	\$50,396	\$375,284	\$185,910	\$0	\$0	\$0	\$0
Service Charges and Other	\$62,121	\$73,427	\$77,158	\$100,340	\$106,560	\$112,788	\$119,022	\$126,345
Total Revenues	\$543,043	\$600,748	\$1,150,171	\$1,045,201	\$912,560	\$965,896	\$1,019,282	\$1,081,998

# UTILITY BUDGET: (3)

## Expenditures

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Then Year Dollars									
Utilities Operation	\$166,307	\$162,402	\$448,410	\$385,017	\$381,626	\$403,930	\$426,256	\$452,483	\$452,483
Utilities Other	\$248,137	\$268,067	\$95,046	\$29,478	\$30,965	\$32,418	\$33,838	\$35,529	\$35,529
Totals:	\$414,444	\$430,469	\$543,456	\$414,495	\$412,591	\$436,349	\$460,094	\$488,012	\$488,012
Utilities Operation (13)	\$260,897	\$338,818	\$417,714	\$462,089	\$490,735	\$519,417	\$548,126	\$581,851	\$581,851
Utilities Other (11), (12)	\$73,921	\$27,983	\$219,604	\$82,838	\$87,974	\$93,115	\$98,262	\$104,398	\$104,398
Totals:	\$334,818	\$366,801	\$637,318	\$544,928	\$578,709	\$612,532	\$646,388	\$686,159	\$686,159
Cash Flow Without Projects (Operating and Utility)	(\$13,551)	\$48,199	\$433,695	\$146,784	(\$72,911)	(\$77,461)	(\$104,199)	(\$83,865)	(\$83,865)

## Totals:

## CAPITAL DEBT:

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
Held in Sinking Funds/Bonds	\$176,845	\$176,845	\$242,187						
Held in all Other Funds	\$128,438	\$178,439	\$355,529						
Bond Debt Outstanding	\$2,235,000	\$2,220,000	\$2,638,000						
Debt Service Interest	\$112,250	\$132,179	\$76,037						
Debt Retired	\$15,000	\$15,000	\$0						
Other Debt, Short Term	\$125,025	\$126,025	\$0						
Interest Retired	\$11,054	\$12,000	\$0						
Capital Expenditures:	\$0	\$0	\$0						
Government Administration	\$0	\$5,884	\$5,274	\$4,852	\$5,152	\$5,454	\$5,755	\$6,109	\$6,109
Courts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police	\$1,703	\$11,871	\$29,034	\$18,005	\$19,121	\$40,000	\$21,357	\$22,671	\$22,671
Fire	\$0	\$16,271	\$15,015	\$13,586	\$14,428	\$15,271	\$16,116	\$17,107	\$17,107
Health and Human Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works	\$0	\$61,178	\$13,659	\$34,218	\$191,000	\$191,000	\$191,000	\$191,000	\$191,000
Housing and Community Dev.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks/Recreation/Leisure	\$0	\$9,350	\$0	\$4,501	\$4,780	\$5,060	\$5,339	\$5,668	\$5,668
Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Operation	\$60,935	\$41,721	\$499,958	\$54,316	\$57,683	\$61,055	\$64,429	\$68,393	\$68,393
Utilities Other	\$0	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Highways	\$0	\$0	\$0	\$0	\$310,000	\$310,000	\$310,000	\$310,000	\$310,000
Totals:	\$62,638	\$146,475	\$562,940	\$129,478	\$302,165	\$947,839	\$913,996	\$920,949	\$920,949

NEW PROJECT RELATED  
REQUIREMENTS (Yearly Increments)

CITY OF KINGSLAND

FY 82 FY 83 FY 84 FY 85 FY 86 FY 87 FY 88 FY 89 FY 90

Then Year Dollars

PROJECT DATA	Jurisdiction Share	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90	FY 90 Cumulative Values	FY 98 Cumulative Values
Construct. Material	8%		n/a		\$23,500,836	\$33,502,626	\$42,459,099	\$38,537,722	\$28,324,668	\$12,746,627		
Cumulative Construction Mortors												
Con. Mtrs. (Increment)	22%		0	1,400	1,900	1,112	2,300	2,000	1,400	600		
Construction Mortors												
Salaries												
		60	\$6,738,025	\$9,605,682	\$12,173,630	\$11,049,316	\$8,121,087	\$3,654,640				
New Navy												
New Navy (Single)	10%	317	112	22	32	148	214	131			975	1,690
New Navy (Married)		155	56	11	16	62	90	55			445	780
Pop. Distribution		162	56	11	16	86	124	76			530	910
New Navy Population	22%	22,30%	22,30%	22,30%	22,30%	22,30%	22,30%	22,30%	22,30%	22,30%	22,30%	22,30%
New Navy (S) Salary		92,017,704	\$724,750	\$144,950	\$208,728	\$806,038	\$1,166,442	\$713,502			5,782,113	\$10,137,049
New Navy (M) Salary		\$2,748,475	\$947,750	\$189,550	\$272,952	\$1,455,592	\$2,106,431	\$1,288,485			9,009,236	\$15,475,848
Total Navy Salaries		\$4,766,179	\$1,672,500	\$334,500	\$481,680	\$2,261,630	\$3,272,873	\$2,001,987			\$14,791,349	\$25,612,897
New Federal Civilian		223	67	67	178	156	89	45			825	914
New Federal Civilian		\$4,683,000	\$1,404,900	\$1,404,900	\$3,746,400	\$3,278,100	\$1,873,200	\$936,600			\$17,327,100	\$19,200,300
Salaries												
Sov't Purchases			\$45,000	\$375,000	\$1,295,000	\$3,905,000	\$2,140,000	\$1,520,000			\$9,280,000	\$9,280,000
Base Operations Contracts (1)	5%											
Total Direct Salaries		\$9,449,179	\$4,425,005	\$3,660,536	\$6,662,806	\$7,749,593	\$6,770,290	\$3,669,515			\$42,386,925	\$56,028,456
Indirect Salaries	0.41	\$3,874,163	\$1,814,252	\$1,500,820	\$2,731,750	\$3,177,333	\$2,775,819	\$1,504,501			\$17,378,639	\$22,971,667
Total Direct & Indirect		\$13,323,342	\$6,239,257	\$5,161,356	\$9,394,557	\$10,926,927	\$9,546,109	\$5,174,016			\$59,765,564	\$79,000,123
New Direct Jobs		540	196	112	228	304	303	175			1,858	2,662
New Indirect Jobs	0.40	216	78	45	91	121	121	70			743	1,065
Total Job Demand		756	275	157	320	425	424	245			2,601	3,727
Total Civilian Job Demand		439	163	134	288	278	210	115			1,626	2,037
Existing Labor Supply (3)		439	0	109	18	134	118	117			935	1,277
New Civilian Jobs to Non-Navy Immigrants		0	163	25	269	144	93	0			694	847
Immigrating New Civilian Population		472	379	58	626	334	215	0			2,084	2,441
Total New Population		1,021	569	96	681	672	633	256			3,878	5,524
Total Growth From Previous Year		1,021	1,590	1,686	2,366	2,969	3,622	3,878				
			11%	2%	10%	8%	7%					

## CITY OF KINGSLAND

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
NEEDED OFFSETTING FUNDING:									
Then Year Dollars.									
Government Administration Per Capita \$	\$92,154 \$26	\$133,781 \$33	\$216,614 \$47	\$4,066 \$42	\$30,329 \$45	\$29,029 \$47	\$30,832 \$49	\$13,067 \$51	
Courts Per Capita \$	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Police Per Capita \$	\$110,692 \$32	\$116,011 \$29	\$211,269 \$46	\$5,325 \$56	\$41,646 \$61	\$42,237 \$68	\$47,664 \$75	\$19,012 \$74	
Fire Per Capita \$	\$3,331 \$1	\$8,805 \$2	\$8,769 \$2	\$501 \$5	\$5,353 \$8	\$5,123 \$8	\$5,441 \$9	\$2,306 \$9	
Health and Human Services Per Capita \$	\$0 \$0	\$0 \$0	\$0 \$0	\$101 \$1	\$753 \$1	\$721 \$1	\$765 \$1	\$324 \$1	
Public Works Per Capita \$	\$239,789 \$69	\$202,308 \$50	\$315,870 \$68	\$7,212 \$75	\$53,794 \$79	\$51,488 \$83	\$54,685 \$86	\$23,177 \$91	
Housing and Community Development Per Capita \$	\$0 \$0	\$0 \$0	\$38,365 \$8	\$612 \$6	\$4,567 \$7	\$3,576 \$6	\$3,798 \$6	\$1,610 \$6	
Parks/Recreation/Leisure Services Per Capita \$	\$19,948 \$6	\$15,976 \$4	\$19,451 \$4	\$489 \$5	\$7,287 \$11	\$5,580 \$9	\$5,927 \$9	\$2,512 \$10	
Library Per Capita \$	\$0 \$0	\$0 \$0	\$0 \$0	\$155 \$2	\$1,735 \$3	\$1,550 \$2	\$1,528 \$2	\$598 \$2	
Highways Per Capita \$	\$0 \$0	\$0 \$0	\$0 \$0	\$303 \$3	\$2,258 \$3	\$2,162 \$3	\$2,296 \$4	\$973 \$4	
Utilities Operation (113) Per Capita \$	\$166,307 \$48	\$162,402 \$40	\$448,410 \$97	\$3,604 \$100	\$66,857 \$98	\$63,991 \$103	\$67,965 \$107	\$28,805 \$113	
Utilities Other (111), (112) Per Capita \$	\$248,137 \$71	\$268,067 \$66	\$95,046 \$20	\$543 \$6	\$4,047 \$6	\$3,874 \$6	\$4,114 \$6	\$1,744 \$7	
Utility Subtotal:	\$414,444	\$430,469	\$543,456	\$10,147	\$70,904	\$67,864	\$72,079	\$30,549	
Total Needed New Operating Funding:				\$28,910	\$218,627	\$209,129	\$225,016	\$94,128	
New Budget: (Cumulative Expenses)				\$28,910	\$347,537	\$456,866	\$681,882	\$776,010	

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Then Year Dollars.									
NEW REVENUES:									
Property Tax Per Capita \$	\$122,742 \$35	\$118,905 \$29	\$92,153 \$20	\$0 \$31	\$0 \$33	\$0	\$3,383 \$34	\$24,329 \$36	\$23,354 \$38
Sales/Excise/Special Use Tax Per Capita \$	\$284,517 \$81	\$312,909 \$77	\$471,335 \$102	\$6,806 \$71	\$64,476 \$95	\$45,733 \$73	\$39,912 \$63	\$10,542 \$41	\$10,542 \$41
Licenses/Permits Revenues Per Capita \$	\$34,323 \$9.81	\$23,415 \$5.76	\$37,044 \$7.99	\$844 \$9	\$6,293 \$9	\$6,023 \$10	\$6,397 \$10	\$2,711 \$11	\$2,711 \$11
Intergovernmental Revenues, Local Per Capita \$	\$0 \$0	\$10,575 \$3	\$0 \$0	\$0 \$0	\$0 \$1	\$0 \$1	\$0 \$1	\$0 \$1	\$0 \$1
Intergovernmental Revenues, State Per Capita \$	\$14,243 \$4	\$11,121 \$3	\$97,198 \$21	\$0 \$10	\$0 \$10	\$0 \$11	\$0 \$11	\$0 \$11	\$0 \$12
Intergovernmental Revenues, Federal Per Capita \$	\$25,097 \$7	\$50,396 \$12	\$375,284 \$81	\$185,910 \$36	\$0 \$37	\$0 \$39	\$0 \$41	\$0 \$43	\$0 \$43
Service Charges and Other Revenues Per Capita \$	\$62,121 \$18	\$73,427 \$18	\$77,158 \$17	\$1,847 \$19	\$13,776 \$20	\$13,186 \$21	\$14,005 \$22	\$5,935 \$23	\$5,935 \$23
Utilities Operation Per Capita \$	\$260,897 \$75	\$398,818 \$83	\$417,714 \$90	\$8,701 \$91	\$64,896 \$95	\$62,114 \$100	\$65,971 \$104	\$27,960 \$109	\$27,960 \$109
Utilities Other (Tap Fees) Per Capita \$	\$1,235 \$21	\$73,921 \$7	\$27,983 \$7	\$44,545 \$47	\$352,502 \$518	\$282,976 \$455	\$287,460 \$422	\$93,605 \$366	\$93,605 \$366
Utility Subtotal:	\$334,818	\$366,801	\$637,318	\$53,266	\$417,398	\$345,090	\$333,432	\$121,565	
State Impact Assistance									
Federal Impact Assistance									
Total New Revenues:	\$204,108	\$149,441	\$130,338	\$150,614	\$70,507				
(CUMULATIVE)	\$204,108	\$353,550	\$483,888	\$634,502	\$705,004				
Net Operating Cash Flow With Project:	\$175,198	\$69,185	\$78,991	\$74,401	\$23,626				
New Budget: (Cumulative Net)	\$175,198	\$106,012	\$27,022	\$47,380	\$71,005				

## CITY OF KINGSLAND

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected

Then Year Dollars.

NEEDED CAPITAL  
IMPROVEMENTS: (4)

## Government Administration

Courts

Police

Fire

Health and Human Services

Public Works

Housing and Community Development

Parks/Recreation/Leisure Services

Library

Highways

Utilities Operation

Utilities Other

Utility Subtotal:

Total Needed  
Capital  
Funding:New Bonding Capacity  
Due to Growth:Total Bonding  
Capacity

\$550,000

\$123,000

\$180,000

\$150,000

\$5,400,000

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$5,523,000	\$330,000	\$550,000	\$0	\$0
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NEW JURISDICTION  
FORECASTED BUDGET

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CITY OF KINGSLAND

\*\*\*\*\*  
Expenditures

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Government Administration									
Courts	\$92,154	\$133,781	\$216,614	\$224,968	\$268,991	\$281,447	\$356,288	\$385,478	\$0
Police	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$110,692	\$116,011	\$211,269	\$294,591	\$369,103	\$450,490	\$541,950	\$560,592	\$70,160
Health and Human Services	\$3,331	\$8,805	\$8,769	\$29,000	\$49,235	\$56,893	\$64,873	\$70,160	\$9,568
Public Works	\$239,789	\$202,308	\$315,870	\$399,018	\$477,100	\$552,907	\$631,935	\$683,708	\$48,428
Housing and Community Dev.	\$0	\$0	\$38,365	\$33,872	\$40,501	\$39,344	\$44,833	\$48,428	\$75,261
Parks/Recreation/Leisure	\$19,948	\$15,976	\$19,451	\$27,027	\$64,144	\$61,086	\$69,651	\$17,955	\$18,292
Library	\$0	\$0	\$0	\$8,577	\$15,306	\$16,693	\$17,955	\$18,292	\$36,989
Highways	\$0	\$0	\$0	\$24,976	\$27,017	\$30,608	\$34,335	\$0	\$0
Debt Service	\$11,054	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$810,338	\$1,047,614	\$1,318,075	\$1,497,206	\$1,770,662	\$1,888,476	\$1,888,476	\$1,888,476	\$1,888,476

Revenues

Property Tax	\$122,742	\$118,905	\$92,153	\$162,157	\$172,209	\$185,557	\$219,961	\$255,150	\$790,780
Sales/Excise/Special Use Tax	\$284,517	\$312,909	\$471,335	\$596,984	\$673,443	\$744,110	\$773,115	\$79,122	\$6,276
Licenses/Permits Revenues	\$34,323	\$23,415	\$37,044	\$45,996	\$55,087	\$63,913	\$73,115	\$85,912	\$65,028
Intergovt. Local	\$0	\$10,575	\$0	\$4,984	\$5,293	\$5,603	\$6,259	\$0	\$0
Intergovt. State	\$14,243	\$11,121	\$97,198	\$51,643	\$54,845	\$58,050	\$61,259	\$61,259	\$175,095
Intergovt. Federal	\$25,097	\$50,396	\$375,284	\$371,821	\$0	\$0	\$0	\$0	\$0
Service Charges and Other	\$62,121	\$73,427	\$77,158	\$102,187	\$122,183	\$141,597	\$161,836	\$175,095	\$175,095
Total Revenues	\$615,071	\$1,150,171	\$1,240,609	\$1,006,602	\$1,128,163	\$1,266,192	\$1,371,450	\$1,371,450	\$1,371,450

UTILITY BUDGET  
Expenditure

Utilities Operation	\$448,410	\$394,621	\$458,087	\$544,382	\$634,673	\$689,705	\$749,808	\$811,493	\$811,493
Utilities Other	\$95,046	\$30,021	\$35,555	\$40,882	\$46,416	\$49,851	\$53,285	\$57,117	\$61,041
Totals:	\$543,456	\$424,642	\$493,642	\$585,264	\$681,089	\$739,556	\$803,093	\$868,610	\$872,534
Utilities Operation	\$417,714	\$470,790	\$564,332	\$655,127	\$749,808	\$811,493	\$868,610	\$915,910	\$915,910
Utilities Other	\$219,604	\$82,929	\$88,069	\$93,215	\$98,366	\$104,417	\$110,483	\$116,554	\$122,624
Totals:	\$637,318	\$553,719	\$652,401	\$748,342	\$848,174	\$915,910	\$979,093	\$1,032,364	\$1,038,534
Cash Flow With Project:	\$322,072	\$152,714	\$205,965	\$253,385	\$301,800	\$350,215	\$398,630	\$446,945	\$495,260

Line DEBIT:

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
	Then Year Dollars.								
Held in Sinking Funds/Bonds									
Held in all Other Funds	\$176,845	\$176,845	\$242,187						
	\$128,438	\$178,439	\$355,529						
Bond Debt Outstanding	\$2,235,000	\$2,220,000	\$2,638,000						
Debt Service Interest	\$112,250	\$132,179	\$76,037						
Debt Retired	\$15,000	\$15,000	\$0						
Other Debt, Short Term	\$125,025	\$126,025	\$0						
Interest	\$11,054	\$12,000	\$0						
Retired	\$0	\$0	\$0						
Capital Expenditures:									
Government Administration	\$0	\$5,884	\$5,274		\$4,852	\$5,152	\$5,454	\$5,755	\$6,109
Courts	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Police	\$1,703	\$11,871	\$29,034		\$18,005	\$19,121	\$60,000	\$21,357	\$22,671
Fire	\$0	\$16,271	\$15,015		\$13,586	\$14,428	\$15,271	\$566,116	\$17,107
Health and Human Services	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Public Works	\$0	\$61,178	\$13,659		\$34,218	\$191,000	\$191,000	\$191,000	\$191,000
Housing and Community Dev.	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Parks/Recreation/Leisure	\$0	\$9,550	\$0		\$4,501	\$4,780	\$185,060	\$5,339	\$5,668
Education/Non School Board	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Utilities Operation	\$60,935	\$41,721	\$499,958		\$54,316	\$57,683	\$211,055	\$64,429	\$68,393
Utilities Other	\$0	\$0	\$0		\$0	\$5,700,000	\$300,000	\$300,000	\$300,000
Highways	\$0	\$0	\$0		\$0	\$310,000	\$460,000	\$310,000	\$310,000
	\$62,638	\$146,475	\$562,940		\$128,478	\$6,302,165	\$1,427,839	\$1,463,996	\$920,949



## CITY OF ST. MARYS MODEL NOTES

1. The baseline population for 1986 was determined by multiplying the 1986 Camden County population and the ratio of St. Marys City to Camden County residences. The 1982 – 1985 population was determined by scaling back the 1986 population with the same ratio as used in the original FIA. The 1987 and beyond baseline population was calculated by applying the original FIA growth factor to the 1986 population.
2. All property and franchise taxes use the scale effect factor for property tax.
3. All property taxes are lagged 2 years.
4. Franchise taxes are lagged 1 year.
5. Industrial tax receipts are Gilman Paper Company receipts for FY85.
6. Residential includes both single and multifamily residences and land and is estimated for FY85 at a millage rate of 10.5 times the assessed valuation.
7. Building, planning, and public buildings for FY83 – FY85 are estimated using the reported housing and community development account and the FY86 ratio of building and planning to public buildings.
8. The property taxes for FY83 and FY84 are not divided into residential, industrial, and commercial components.
9. Utility operation expenditures are forecast at the 1985 per capita rate.
10. Utility capital expenditures are forecast at the 1983 per capita rate to account for the sewer plant expansion.
11. Baseline property taxes are forecast using the 1985 per capita rates.
12. The residential property taxes are forecast for the new nontrailer home population by applying the 1985 rate to the incoming nontrailer home population.
13. The commercial property taxes are forecast by applying the 1985 rate to the new population. An additional factor is used to accelerate the growth of commercial property tax revenues to account for the growth of St. Marys as a regional commercial hub.

14. Industrial property tax revenues are projected at a zero growth rate since no new industrial facilities are expected to locate in St. Marys.
15. Franchise taxes are projected at one half the existing per capita franchise tax rate, reflecting the fixed nature of the St. Marys Railroad contribution to franchise taxes.
16. Utility operations revenues are projected at the 1985 per capita rate (rather than the 1983 - 1985 3-year average) reflecting the new rate structure associated with the improved sewage system.
17. Court costs are forecast at the established rate of \$2,400 per year adjusted for inflation.
18. Expenditures for public buildings have been increased to account for the surge in public buildings. Maintenance and operating costs are estimated at \$10.50 per square foot, which is the rate used by the City of St. Marys. A scaling factor is used to account for the overcapacity in the first years of the expansion.
19. Expenditures for library maintenance are estimated at \$29,300 in FY86 and \$105,000 per year (adjusted for inflation) starting in FY87. This information is provided by the City of St. Marys. A scaling factor is used to account for the overcapacity in the first years of the expansion.
20. The expenditures for fire services have been increased to reflect the higher level of service provided by the St. Marys Fire Department. Staffing is expected to double between FY86 and FY87 as new facilities and equipment are added. The estimated expenditures for FY87 and beyond are based on \$320,000 in FY87, and that expenditure is adjusted for inflation in the out-years. A scaling factor is used to account for the overcapacity in the first years of the expansion.
21. The expenditures for police services will change dramatically over the period of FY85 to FY88. St. Marys will greatly increase the amount and type of police services that it will provide. The city will begin operating an incarceration facility. It will also significantly increase the size of the police force in FY86, FY87, and FY88. The FY86 costs are from the St. Marys budget, whereas the outyear estimates are generated by a combination of FY86 base and changed

level of service factors (1.33 for FY87 and 1.66 for FY88). A scaling factor is used to account for the overcapacity in the first years of the expansion.

22. Debt service was estimated to be \$15,000 a year per discussions with the City of St. Marys personnel.
23. Many of the expenditures for functions historically reported as parks/recreation/leisure services are now being carried as health and human services. This change in accounting began in FY86. The rates for health and human services have been developed in conjunction with the City of St. Marys.
24. Utility tap fees are calculated for the new residents, but are not counted as permanent revenue increases because of their one-time nature.

BASE LINE  
COMPOSITION

\*\*\*\*\*

CITY OF ST. MARYS

20-Nov-86

as Received Mtl. Data

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
Population (1)	6,234	6,445	6,656	6,867	7,078	7,156	7,235	7,314	7,395
Population Change (w/o project)		211	211	211	211	78	79	80	80

\*\*\*\*\*

OPERATING BUDGET:  
Expenditures

Then Year Dollars

Government Administration Law Enforcement	457,577	482,336	526,583	571,246	606,659	642,116	677,607	719,299	767,400
Fire	316,553	312,701	334,815	413,945	439,606	423,000	491,018	473,845	473,845
Health and Human Services	688,131	612,595	619,580	659,294	620,970	622,165	622,092	625,741	625,741
Public Works	40	42,368	61,815	66,405	65,901	67,999	640,099	642,566	642,566
Building Planning (7)	616,137	608,861	627,042	687,457	670,074	672,744	681,455	685,629	685,629
Public Buildings (7)	111,928	115,153	116,521	114,375	118,840	120,336	123,218	127,532	127,532
Parks/Recreation/Leisure	17,893	22,729	34,781	42,637	43,126	43,319	44,581	44,581	44,581
Library	638,936	669,605	681,857	612,237	612,237	612,237	612,237	612,237	612,237
Debt Service	40	686,054	684,446	615,000	615,000	615,000	615,000	615,000	615,000
Total Expenditures	3,589,555	3,722,802	3,737,440	3,966,302	3,953,705	3,993,754	4,244,170	4,274,626	4,274,626

Revenues

Property Tax (2), (3), (8), (11)	52	52	52	52	52	52	52	52	52
Residential: 1 Trailers (6), (1)	162,734	176,591	187,538	176,591	187,538	198,499	209,470	222,359	222,359
Commercial: Growth Rate (13)	334,468	362,948	362,948	362,948	362,948	362,948	362,948	362,948	362,948
Industrial: (5), (14)	276,666	285,722	348,872	346,637	368,125	389,641	411,177	436,476	436,476
Franchise Tax (2), (4), (15)	461,402	563,401	574,464	621,908	660,461	699,062	737,701	783,091	783,091
Sales/Excise/Special Use Tax	56,092	77,196	68,063	68,158	69,375	69,599	69,827	70,055	70,283
Licenses/Permits Revenues	6,000	15,000	15,000	13,815	14,672	15,529	16,387	17,245	18,103
Intergovt. Local	144,122	135,552	103,720	111,890	118,826	125,771	132,722	140,689	148,646
Intergovt. State (Capital Contribution)	164,555	286,846	160,649	239,436	239,436	239,436	239,436	239,436	239,436
Intergovt. Federal (Capital Contribution)	36,271	48,252	183,201	115,641	122,809	129,987	137,172	144,360	151,548
Service Charges and Other									
Total Revenues	3,589,555	3,952,057	3,952,057	3,952,057	3,952,057	3,952,057	3,952,057	3,952,057	3,952,057

Cash Flow Without Project:  
(to be applied to the next year's budget.)

(10 be applied to the next year's budget.)

# UTILITY BUDGET:

## Expenditures

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
	Then Year Dollars								
Utilities Operation (9)	\$258,517	\$246,014	\$369,048		\$400,472	\$425,298	\$450,155	\$475,036	\$504,264
Utilities Other	\$223,579	\$224,169	\$85,290		\$92,552	\$98,290	\$104,035	\$109,785	\$116,540
Utility Capital (10)	\$60,584	\$248,901	\$450,578		\$0	\$0	\$0	\$0	\$0
Totals:	\$542,680	\$719,084	\$904,916		\$493,024	\$523,588	\$554,190	\$584,821	\$620,804

## Revenues

Utilities Operation (16)	\$249,496	\$384,040	\$462,822	\$422,418	\$448,604	\$474,823	\$501,068	\$531,898	\$561,318	\$531,898
Utilities Other	\$21,973	\$72,258	\$94,833	\$71,809	\$76,260	\$80,718	\$85,179	\$90,420	\$95,154	\$90,420
Totals:	\$271,469	\$456,298	\$557,655	\$494,227	\$524,865	\$555,541	\$586,247	\$622,318	\$656,514	\$622,318
Utility Cash Flow:	(\$271,211)	(\$262,786)	(\$347,261)	\$1,202	\$1,277	\$1,351	\$1,426	\$1,514	\$1,602	\$1,514

# CAPITAL DEBT:

Held in Sinking Funds/Bonds	\$150,543	\$166,998	\$228,110	\$250,116	\$274,116	\$298,116	\$322,116	\$346,116	\$370,116	\$394,116
Held in all Other Funds	\$385,790	\$760,407	\$1,030,116	\$1,300,116	\$1,570,116	\$1,840,116	\$2,110,116	\$2,380,116	\$2,650,116	\$2,920,116
Bond Debt Outstanding	\$1,722,000	\$1,690,000	\$1,657,000	\$1,624,000	\$1,591,000	\$1,558,000	\$1,525,000	\$1,492,000	\$1,459,000	\$1,426,000
Debt Service Interest	\$0	\$86,054	\$84,446	\$82,838	\$81,230	\$79,622	\$78,014	\$76,406	\$74,798	\$73,190
Debt Retired	\$0	\$32,000	\$33,000	\$34,000	\$35,000	\$36,000	\$37,000	\$38,000	\$39,000	\$40,000
Other Debt, Short Term	\$192,492	\$634,721	\$724,970	\$815,218	\$905,466	\$995,714	\$1,085,962	\$1,176,210	\$1,266,458	\$1,356,706
Interest	\$18,129	\$36,791	\$48,821	\$60,851	\$72,881	\$84,911	\$96,941	\$108,971	\$121,001	\$133,031
Retired	\$6,264	\$492,035	\$563,286	\$634,537	\$705,788	\$777,039	\$848,290	\$919,541	\$990,792	\$1,062,043

# CAPITAL EXPENDITURES:

Government Administration	\$4,251	\$105,291	\$45,215	\$59,360	\$63,040	\$66,724	\$70,412	\$74,100	\$77,788	\$81,476
Law Enforcement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Courts:	\$5,306	\$2,913	\$8,462	\$6,427	\$6,825	\$7,224	\$7,624	\$8,024	\$8,424	\$8,824
Police:	\$9,138	\$232	\$21,508	\$12,427	\$13,197	\$13,969	\$14,741	\$15,513	\$16,285	\$17,057
Fire	\$3,048	\$18,996	\$117,486	\$51,212	\$54,387	\$57,562	\$60,737	\$63,912	\$67,087	\$70,262
Health and Human Services	\$0	\$0	\$4,001	\$1,447	\$1,537	\$1,627	\$1,717	\$1,807	\$1,897	\$1,987
Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Planning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Buildings	\$0	\$0	\$6,934	\$2,508	\$2,664	\$2,819	\$2,975	\$3,131	\$3,287	\$3,443
Parks/Recreation/Leisure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$21,742	\$127,432	\$205,606	\$133,782	\$141,650	\$149,929	\$158,216	\$166,504	\$174,792	\$183,080

## CITY OF ST. MARYS

Then Year Dollars

[illegible]

CITY OF ST. PETERS

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Then Year Dollars.									
<b>NEEDED OPERATING FUNDING:</b>									
Government Administration Per Capita \$	\$457,577 \$71	\$482,336 \$72	\$526,583 \$77	\$8,348	\$62,553 \$85	\$59,643 \$89	\$63,213 \$93	\$26,692 \$97	
Courts Per Capita \$	\$2,400 \$0	\$2,400 \$0	\$0 \$0	\$36 \$0	\$458 \$1	\$386 \$1	\$388 \$1	\$146 \$1	
Police Per Capita \$	\$316,553 \$49	\$312,701 \$47	\$334,815 \$49	\$6,049 \$58	\$45,328 \$61	\$39,290 \$58	\$45,807 \$67	\$17,584 \$64	
Fire Per Capita \$	\$88,131 \$14	\$120,595 \$18	\$119,580 \$17	\$2,307 \$22	\$29,728 \$40	\$25,049 \$37	\$25,151 \$37	\$9,440 \$34	
Health and Human Services Per Capita \$	\$0 \$0	\$2,368 \$0	\$11,815 \$2	\$532 \$5	\$3,702 \$5	\$3,530 \$5	\$3,741 \$5	\$1,580 \$6	
Public Works Per Capita \$	\$616,137 \$96	\$608,861 \$91	\$527,042 \$77	\$10,046 \$97	\$75,278 \$102	\$71,776 \$107	\$76,073 \$111	\$32,123 \$117	
Building Planning Per Capita \$	\$11,928 \$2	\$15,153 \$2	\$16,521 \$2	\$210 \$2	\$7,407 \$10	\$6,533 \$10	\$6,737 \$10	\$2,766 \$10	
Public Buildings Per Capita \$	\$17,893 \$3	\$22,729 \$3	\$34,781 \$5	\$360 \$3	\$12,696 \$17	\$11,197 \$17	\$11,547 \$17	\$4,740 \$17	
Parks/Recreation/Leisure Per Capita \$	\$58,936 \$9	\$69,605 \$10	\$81,857 \$12	\$179 \$2	\$4,467 \$6	\$4,259 \$6	\$4,514 \$7	\$1,406 \$7	
Library Per Capita \$	\$0 \$0	\$0 \$0	\$0 \$0	\$414 \$4	\$9,792 \$13	\$8,403 \$13	\$8,246 \$12	\$3,203 \$12	
Utilities Operation Per Capita \$	\$258,517 \$40	\$246,014 \$37	\$369,048 \$54	\$5,852 \$57	\$43,853 \$59	\$41,813 \$62	\$44,316 \$65	\$18,713 \$68	
Utilities Other Per Capita \$	\$223,579 \$35	\$224,169 \$34	\$85,290 \$12	\$3,104 \$30	\$23,258 \$32	\$22,176 \$33	\$23,504 \$34	\$9,925 \$36	
Utility Subtotal:	\$482,096	\$470,183	\$454,338	\$8,956	\$67,111	\$63,989	\$67,819	\$28,637	

Total Needed  
New Operating  
Funding:

New Budget:  
(Cumulative Expenses)

NEW REVENUES:	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Then Year Dollars.									
Property Tax Per Capita \$	\$416,263 \$65	\$621,088 \$93		\$0	\$59	\$62	\$65	\$68	\$71
Residential: Per Capita \$	\$0	\$0	\$229,330 \$0	\$0	\$0	\$0	\$3,799 \$39	\$28,290 \$40	\$27,052 \$42
Commercial: Per Capita \$	\$0	\$0	\$162,734 \$0	\$0	\$25	\$0	\$3,122 \$27	\$23,244 \$29	\$22,227 \$30
Industrial: Per Capita \$	\$0	\$0	\$334,468 \$0	\$0	\$0	\$0	\$0	\$0	\$0
Franchise Tax Per Capita \$	\$276,666 \$43	\$265,722 \$40	\$349,872 \$51	\$0	\$24	\$26	\$19,869 \$27	\$18,888 \$28	\$20,138 \$30
Sales/Excise/Special Use Tax Per Capita \$	\$461,402 \$72	\$563,401 \$85	\$574,464 \$84	\$6,809 \$66	\$6,809 \$66	\$64,652 \$88	\$15,762 \$68	\$39,862 \$58	\$10,461 \$38
Licenses/Permits Revenues Per Capita \$	\$56,092 \$9	\$77,196 \$12	\$84,063 \$12	\$1,178 \$11	\$1,178 \$11	\$8,829 \$12	\$8,418 \$13	\$8,922 \$13	\$3,767 \$14
Intergovernmental Revenues, Local Per Capita \$	\$6,000 \$1	\$15,000 \$2	\$15,000 \$2	\$15,000 \$2	\$202 \$2	\$1,513 \$2	\$1,442 \$2	\$1,529 \$2	\$446 \$2
Intergovernmental Revenues, State Per Capita \$	\$144,122 \$22	\$35,552 \$5	\$103,720 \$15	\$1,635 \$16	\$1,635 \$16	\$12,252 \$17	\$11,682 \$17	\$12,382 \$18	\$5,228 \$19
Intergovernmental Revenues, Federal Per Capita \$	\$164,555 \$26	\$286,846 \$43	\$160,649 \$23	\$239,436 \$34	\$239,436 \$34	\$0 \$36	\$0 \$37	\$0 \$39	\$0 \$41
Service Charges and Other Revenues Per Capita \$	\$36,271 \$6	\$87,252 \$13	\$183,201 \$27	\$1,690 \$16	\$1,690 \$16	\$12,663 \$17	\$12,074 \$18	\$12,797 \$19	\$5,404 \$20
Total:	\$0	\$1,561,371	\$1,952,057	\$2,197,501	\$2,50,949 \$2,448,450	\$102,570	\$106,169	\$145,913	\$94,924



	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Utility Other (Tap Fees) (24)					\$48,714	\$385,324	\$309,324	\$292,364	\$102,320
Utilities Operation Per Capita \$	\$249,496 \$39	\$384,040 \$58	\$462,822 \$67	\$7,339 \$71	\$54,995 \$75	\$52,437 \$78	\$55,576 \$81	\$23,468 \$86	
Utilities Other Per Capita \$	\$21,973 \$3	\$72,258 \$11	\$94,833 \$14	\$1,049 \$10	\$7,863 \$11	\$7,497 \$11	\$7,946 \$12	\$3,355 \$12	
Utility Subtotal:	\$271,469	\$456,298	\$557,655	\$57,103	\$448,182	\$389,259	\$355,886	\$129,143	
State Impact Assistance									
Federal Impact Assistance									
Total New Revenues:	\$1,832,840	\$2,408,335	\$2,755,156	\$259,338	\$165,428	\$166,104	\$209,436	\$121,747	
(CUMULATIVE)									
Net Operating Cash Flow With Projects:									
New Budget: (Cumulative Net)									

## CITY OF ST. MARYS

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected

Then Year Dollars.

NEEDED CAPITAL  
IMPROVEMENTS:

## Government Administration

\$195,700

## Courts

## Police

\$30,700

## Fire

\$132,000

\$535,000

## Health and Human Services

## Public Works

\$550,000

## Housing and Community Development

## Parks/Recreation/Leisure Services

\$29,438

\$263,000

## Library

\$750,000

## Highways

\$940,000

## Utilities Operation

\$2,500,000

## Utilities Other

## Utility Subtotal:

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Total Needed  
Capital  
Funding:

\$0	\$0	\$0	\$0	\$0	\$1,877,838	\$3,250,000	\$798,000	\$0	\$0
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New Bonding Capacity  
Due to Growth:Total Bonding  
Capacity

NEW JURISDICTION  
FORECASTED BUDGET

CITY OF ST. MARYS

OPERATING BUDGET:  
Expenditures

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Government Administration									
Law Enforcement	\$457,577	\$482,336	\$526,583	\$579,594	\$677,560	\$710,191	\$871,364	\$939,749	
	\$2,400	\$2,400	\$0	\$2,436	\$494	\$3,280	\$1,268	\$3,813	
Courts:	\$316,553	\$312,701	\$334,815	\$419,994	\$490,983	\$513,667	\$627,492	\$627,903	
Police:	\$88,131	\$120,595	\$119,580	\$161,600	\$323,065	\$329,249	\$354,328	\$348,417	
Fire	\$0	\$2,368	\$11,815	\$36,937	\$40,134	\$45,762	\$51,603	\$55,650	
Health and Human Services	\$616,137	\$608,861	\$527,042	\$697,503	\$815,398	\$929,845	\$1,048,629	\$1,130,925	
Public Works	\$11,928	\$15,153	\$16,521	\$14,585	\$79,458	\$84,487	\$93,106	\$98,186	
Building Planning	\$17,893	\$22,729	\$34,781	\$12,597	\$56,375	\$70,104	\$84,185	\$91,902	
Public Buildings	\$58,936	\$69,605	\$81,857	\$12,416	\$47,965	\$54,755	\$61,804	\$66,687	
Parks/Recreation/Leisure	\$0	\$0	\$0	\$29,718	\$107,414	\$110,202	\$115,377	\$115,569	
Library	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Debt Service	\$0	\$84,054	\$84,446						
Total Expenditures	\$1,737,440	\$1,982,382	\$2,653,786	\$2,866,543	\$3,324,153	\$3,493,800			
Revenues									
Property Tax	\$416,263	\$421,088	\$229,330	\$248,857	\$264,284	\$283,530	\$327,281	\$372,496	
Residential:	\$0	\$0	\$162,734	\$176,591	\$187,538	\$201,620	\$235,836	\$270,952	
Commercial:	\$0	\$0	\$334,468	\$362,948	\$362,948	\$412,171	\$452,595	\$498,032	
Industrial:	\$276,666	\$265,722	\$349,872	\$628,716	\$731,922	\$816,285	\$894,785	\$950,637	
Franchise Tax	\$461,402	\$77,196	\$84,063	\$65,336	\$99,382	\$113,024	\$127,175	\$137,084	
Sales/Excise/Special Use Tax	\$56,092	\$15,000	\$103,720	\$14,017	\$16,386	\$18,686	\$21,073	\$22,727	
Licenses/Permits Revenues	\$46,000	\$35,552	\$286,846	\$478,871	\$0	\$0	\$0	\$0	
Intergovt. Local	\$144,122	\$164,553	\$183,201	\$117,331	\$137,162	\$156,414	\$176,395	\$190,239	
Intergovt. State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Intergovt. Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Service Charges and Other	\$36,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenues	\$2,197,501	\$2,572,828	\$2,303,121	\$2,516,018	\$2,768,761	\$2,989,182			

UTILITY BUDGET  
Expenditure

Utilities Operation	\$369,048	\$406,324	\$475,003	\$541,673	\$610,869	\$658,810
Utilities Other	\$85,290	\$95,656	\$124,652	\$152,572	\$181,826	\$198,506
Utility Capital	\$450,578	\$0	\$0	\$0	\$0	\$0
<b>Totals:</b>	<b>\$904,916</b>	<b>\$501,980</b>	<b>\$599,654</b>	<b>\$694,245</b>	<b>\$792,695</b>	<b>\$857,316</b>
Utilities Operation	\$462,822	\$429,757	\$510,939	\$589,595	\$671,416	\$725,714
Utilities Other	\$94,833	\$72,858	\$85,173	\$97,128	\$109,535	\$118,132
<b>Totals:</b>	<b>\$557,655</b>	<b>\$502,615</b>	<b>\$596,112</b>	<b>\$686,723</b>	<b>\$780,951</b>	<b>\$843,845</b>
Cash Flow With Projects:		\$591,081	(\$354,208)	(\$358,047)	(\$567,136)	(\$518,088)

CAPITAL DEBT:

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Then Year Dollars.									
Held in Sinking Funds/Bonds	\$150,543	\$166,998	\$228,110						
Held in all Other Funds	\$385,790	\$760,407	\$1,030,116						
Bond Debt Outstanding	\$1,722,000	\$1,690,000	\$1,657,000						
Debt Service Interest	\$0	\$86,054	\$84,446						
Debt Retired	\$0	\$32,000	\$33,000						
Other Debt, Short Term	\$192,492	\$634,721	\$724,970						
Interest	\$18,129	\$36,791	\$48,821						
Retired	\$6,264	\$492,035	\$563,286						
Capital Expenditures:									
Government Administration									
Law Enforcement									
Courts:	\$4,251	\$105,291	\$45,215		\$59,360	\$258,740	\$66,724	\$70,412	\$74,745
Police:	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Fire	\$5,306	\$2,913	\$8,462		\$6,427	\$37,525	\$7,224	\$7,624	\$8,093
Health and Human Services	\$9,138	\$232	\$23,508		\$12,427	\$145,197	\$13,969	\$549,741	\$15,648
Public Works	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Building Planning	\$3,048	\$18,996	\$117,486		\$51,212	\$604,387	\$57,566	\$60,747	\$64,485
Public Buildings	\$0	\$0	\$4,001		\$1,447	\$1,537	\$1,627	\$1,717	\$1,822
Parks/Recreation/Leisure	\$0	\$0	\$0		\$0	\$29,438	\$0	\$263,000	\$0
Library	\$0	\$0	\$6,934		\$2,508	\$2,664	\$2,819	\$2,975	\$3,158
	\$0	\$0	\$0		\$0	\$940,000	\$0	\$0	\$0
	\$21,743	\$127,432	\$205,606	\$173,362	\$2,019,488	\$149,929	\$956,216	\$167,951	

## **CAMDEN COUNTY MODEL NOTES**

1. The base years for forecasting were changed to use FY83, FY84, and FY85.
2. The expenditures for fire services are related to the population growth and based on FY83 and FY84. FY85 was not used because it includes no expenditures for fire services.
3. The revenue projects for licenses/permits are based on FY83 and FY84. FY85 was eliminated since it contains a large one-time expenditure.
4. The baseline capital projections for government administration are set at \$10,000 per year and then escalated for inflation.
5. The baseline capital projections for public works are set at \$6,000 per year and then escalated for inflation.
6. A scaling factor of 1.12 was applied to police service expenditures to account for the increased level of service from the new jail expansion.
7. A scaling factor of 1.10 was applied to highway operating expenditures to account for increased traffic flows in the county.
8. A scaling factor of 1.08 was applied to general government operating expenditures to account for the new level of service being demanded in the county.
9. Debt service interest of \$53,632 has been added starting in FY85 and continued into the future.
10. The impact of doubling the county sales tax has been taken into account starting in FY87. It should be noted that this additional source of revenue has been designated solely for highway and bridge expenditures.

BASE LINE  
CONDITION

\*\*\*\*\*

CAMDEN COUNTY

20-Nov-86

DEMOGRAPHIC DATA

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Population	14,690	15,680	16,670	18,063	18,500	18,840	19,180	19,520	19,860
Population Change (w/o project)	990	990	990	1,413	417	340	340	340	340

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OPERATING BUDGET:  
Expenditures

Then Year Dollars

Government Administration	\$742,750	\$841,138	\$835,337	\$978,292	\$1,130,242	\$1,204,639	\$1,279,679	\$1,367,040
Courts	\$337,690	\$325,374	\$381,993	\$422,263	\$451,713	\$481,446	\$511,437	\$546,351
Police	\$520,037	\$544,574	\$601,857	\$753,685	\$806,249	\$859,319	\$912,849	\$975,167
Fire	\$44,911	\$45,000	\$0	\$57,937	\$41,978	\$66,057	\$70,172	\$74,963
Health and Human Services	\$275,743	\$280,617	\$335,897	\$359,511	\$384,584	\$409,899	\$435,433	\$465,159
Public Works	\$273,281	\$326,224	\$302,363	\$364,996	\$390,452	\$416,152	\$442,076	\$472,255
Housing and Community Dev.	\$64,621	\$59,458	\$71,979	\$79,256	\$84,784	\$90,365	\$95,994	\$102,547
Parks/Recreation/Leisure	\$58,936	\$69,605	\$81,857	\$84,387	\$90,272	\$96,214	\$102,208	\$109,185
Education/Non School Board	\$651,728	\$647,294	\$679,162	\$802,002	\$857,936	\$914,408	\$971,370	\$1,037,683
Highways	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$22,793	\$25,873	\$101,838	\$53,632	\$53,632	\$53,632	\$53,632	\$53,632

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Revenues

Property Tax	\$1,686,921	\$1,994,274	\$2,282,085	\$2,394,341	\$2,561,328	\$2,729,924	\$2,898,979	\$3,097,954
Sales/Excise/Special Use Tax	\$690,212	\$812,244	\$966,893	\$990,043	\$2,118,181	\$2,257,608	\$2,398,241	\$2,561,964
Licenses/Permits Revenues	\$52,334	\$52,487	\$81,032	\$67,543	\$72,254	\$77,010	\$81,807	\$87,392
Intergovt. Local	\$10,618	\$10,602	\$8,602	\$12,205	\$13,056	\$13,916	\$14,782	\$15,792
Intergovt. State	\$226,638	\$463,886	\$204,118	\$364,950	\$390,403	\$416,100	\$442,020	\$472,196
Intergovt. Federal	\$61,176	\$386,845	\$310,010	\$296,927	\$0	\$0	\$0	\$0
Service Charges and Other	\$448,103	\$511,084	\$617,938	\$632,607	\$676,727	\$721,271	\$766,202	\$818,509
Total Revenues	\$3,176,002	\$4,231,472	\$4,470,678	\$4,758,616	\$5,831,948	\$6,215,829	\$6,603,032	\$7,053,897



**CAMDEN COUNTY**

Page 3



CONDEN COUNTY

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Then Year Dollars.									
NEEDED OPERATIONS									
FUNDING:									
Government Administration									
Per Capita \$	\$742,750	\$841,138	\$835,337	\$835,337	\$20,596	\$156,357	\$160,039	\$175,470	\$78,657
	\$47	\$50	\$46	\$46	\$53	\$60	\$63	\$66	\$69
Courts									
Per Capita \$	\$337,690	\$325,374	\$381,993	\$381,993	\$8,890	\$62,489	\$63,961	\$70,128	\$31,436
	\$22	\$20	\$21	\$21	\$23	\$24	\$25	\$26	\$28
Police									
Per Capita \$	\$520,037	\$544,574	\$601,857	\$601,857	\$15,867	\$111,536	\$114,162	\$125,170	\$56,109
	\$33	\$33	\$33	\$33	\$41	\$43	\$45	\$47	\$49
Fire									
Per Capita \$	\$44,911	\$45,000	\$0	\$0	\$1,220	\$8,574	\$8,776	\$9,622	\$4,313
	\$3	\$3	\$0	\$0	\$3	\$3	\$3	\$4	\$4
Health and Human Services									
Per Capita \$	\$275,743	\$280,617	\$335,897	\$335,897	\$7,569	\$53,203	\$54,456	\$59,707	\$26,764
	\$18	\$17	\$19	\$19	\$19	\$20	\$21	\$22	\$23
Public Works									
Per Capita \$	\$273,281	\$326,224	\$302,363	\$302,363	\$7,684	\$54,015	\$55,287	\$60,618	\$27,173
	\$17	\$20	\$17	\$17	\$20	\$21	\$22	\$23	\$24
Housing and Community Development									
Per Capita \$	\$64,621	\$59,458	\$71,979	\$71,979	\$1,669	\$11,729	\$12,005	\$13,163	\$5,900
	\$4	\$4	\$4	\$4	\$4	\$5	\$5	\$5	\$5
Parks/Recreation/Leisure Services									
Per Capita \$	\$58,936	\$69,605	\$81,857	\$81,857	\$1,777	\$12,488	\$12,782	\$14,015	\$6,282
	\$4	\$4	\$5	\$5	\$5	\$5	\$5	\$5	\$5
Education/Non School Board									
Per Capita \$	\$651,728	\$647,294	\$679,162	\$679,162	\$16,884	\$118,686	\$121,481	\$133,195	\$59,706
	\$42	\$39	\$38	\$38	\$43	\$46	\$48	\$50	\$52
Highways									
Per Capita \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Operation									
Per Capita \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Other									
Per Capita \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utility Subtotal:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total Needed  
New Operating  
Funding:

\$82,154	\$589,076	\$602,949	\$661,088	\$296,342
\$82,154	\$671,230	\$1,274,180	\$1,935,267	\$2,231,609

New Budgets:  
(Cumulative Expenses)

FY 82 FY 83 FY 84 FY 85 FY 86 FY 87 FY 88 FY 89 FY 90

Actual Actual Actual Projected Projected Projected Projected Projected

NEW REVENUES:

Then Year Dollars.

Property Tax  
Per Capita \$ 91,686,921 \$1,994,274 \$2,282,085 90 90 \$55,434 \$387,205 \$397,478

Sales/Excise/Special Use Tax  
Per Capita \$ 6690,212 \$812,244 \$966,893 \$14,697 \$274,434 \$202,681 \$181,957 \$53,068

Licenses/Permits Revenues  
Per Capita \$ 52,334 \$52,487 \$81,032 \$1,422 \$9,996 \$10,231 \$11,217 \$5,028

Intergovernmental Revenues, Local  
Per Capita \$ 10,618 \$10,602 \$8,602 \$257 \$1,806 \$1,849 \$2,027 \$909

Intergovernmental Revenues, State  
Per Capita \$ 226,638 \$463,886 \$204,118 \$7,683 \$54,008 \$55,280 \$60,610 \$27,169

Intergovernmental Revenues, Federal  
Per Capita \$ 61,176 \$386,845 \$310,010 \$296,927 \$0 \$0 \$0 \$0

Service Charges and Other Revenues  
Per Capita \$ 948,103 \$511,084 \$617,938 \$13,318 \$93,618 \$95,822 \$105,062 \$47,096

Utilities Operation  
Per Capita \$ 90 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Utilities Other  
Per Capita \$ 90 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Utility Subtotal:

State Impact Assistance

Federal Impact Assistance  
(Schools)

Total New Revenues:

(CUMULATIVE)

Net Operating  
Cash Flow With  
Project:

New Budget:  
(Cumulative Net)

CARDEN COUNTY

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected

Then Year Dollars.

NEEDED CAPITAL  
IMPROVEMENTS: (4)

Government Administration

Courts

Police

Fire

Health and Human Services

Public Works

Housing and Community Development

Parks/Recreation/Leisure Services

Education/Non School Board

Highways

Utilities Operation

Utilities Other

Utility Subtotal:

Total Needed  
Capital  
Funding:

New Bonding Capacity  
Due to Growth:

Total Bonding  
Capacity

\$424,400

\$651,000

\$333,000

\$320,000

\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

\$0 \$0 \$0 \$0 \$0 \$1,728,400 \$0 \$0 \$0 \$0

NEW JURISDICTION  
FORECASTED BUDGET

CAMDEN COUNTY

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Then Year Dollars.									
Government Administration									
Courts	\$742,750	\$841,138	\$835,337	\$998,888	\$1,307,194	\$1,385,333	\$1,792,140	\$1,958,159	
Police	\$337,690	\$325,374	\$381,993	\$431,153	\$523,092	\$616,786	\$716,906	\$783,256	
Fire	\$520,037	\$544,574	\$601,857	\$769,552	\$933,652	\$1,100,885	\$1,279,584	\$1,398,012	
Health and Human Services	\$44,911	\$45,000	\$0	\$59,157	\$71,771	\$84,627	\$98,364	\$107,468	
Public Works	\$275,743	\$280,617	\$335,897	\$367,079	\$445,355	\$525,126	\$610,367	\$666,857	
Housing and Community Dev.	\$273,281	\$326,224	\$302,363	\$372,680	\$452,150	\$533,138	\$619,679	\$677,031	
Parks/Recreation/Leisure	\$64,621	\$59,458	\$71,979	\$80,975	\$98,181	\$115,767	\$134,559	\$147,013	
Education/Non School Board	\$58,936	\$69,605	\$81,857	\$86,163	\$104,577	\$123,261	\$143,269	\$156,529	
Highways	\$651,728	\$647,294	\$679,162	\$618,887	\$993,506	\$1,171,460	\$1,361,616	\$1,487,635	
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	\$22,793	\$25,873	\$101,838	\$53,632	\$53,632	\$53,632	\$53,632	\$53,632	
Total Expenditures			\$3,392,283	\$4,038,116	\$4,983,071	\$5,710,015	\$6,810,116	\$7,435,593	

Revenues

Property Tax	\$1,686,921	\$1,994,274	\$2,282,085	\$2,394,341	\$2,561,328	\$2,785,358	\$3,342,618	\$3,938,071	
Sales/Excise/Special Use Tax	\$690,212	\$812,244	\$966,893	\$1,004,740	\$2,407,313	\$2,749,421	\$3,072,010	\$3,288,801	
Licenses/Permits Revenues	\$52,334	\$52,487	\$81,032	\$68,985	\$83,671	\$98,658	\$114,673	\$125,286	
Intergovt. Local	\$10,618	\$10,602	\$8,602	\$12,462	\$15,119	\$17,827	\$20,721	\$22,639	
Intergovt. State	\$226,638	\$463,886	\$204,118	\$372,633	\$452,094	\$533,071	\$619,601	\$676,946	
Intergovt. Federal	\$61,176	\$386,845	\$310,010	\$593,854	\$296,927	\$296,927	\$296,927	\$296,927	
Service Charges and Other	\$448,103	\$511,084	\$617,938	\$645,925	\$783,662	\$924,029	\$1,074,022	\$1,173,424	
Total Revenues			\$4,470,678	\$5,092,920	\$6,600,114	\$7,405,292	\$8,540,572	\$9,522,095	

UTILITY BUDGET  
Expenditure

Utilities Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Utilities Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Revenues

Utilities Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Utilities Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Cash Flow With Projects			\$1,054,804	\$1,617,043	\$1,695,277	\$1,730,456	\$1,730,456	\$1,730,456	

## CAPITAL DEBT:

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Then Year Dollars.									
Held in Sinking Funds/Bonds	\$0	\$0	\$0	\$1,080,506					
Held in all Other Funds	\$31,543	\$259,460	\$1,849,627						
Bond Debt Outstanding	\$0	\$0	\$0	\$1,100,000					
Debt Service Interest	\$0	\$0	\$0	\$48,206					
Debt Retired	\$0	\$0	\$0	\$0					
Other Debt, Short Term	\$0	\$0	\$0	\$1,660,000					
Interest	\$22,793	\$25,873	\$53,632						
Retired	\$725,000	\$750,000	\$500,000						
Capital Expenditures:									
Government Administration	\$5,625	\$349,020	\$69,979		\$10,771	\$11,522	\$12,280	\$13,045	\$13,936
Courts	\$457	\$6,262	\$5,370		\$4,692	\$429,420	\$5,350	\$5,683	\$6,071
Police	\$20,727	\$36,601	\$73,192		\$50,573	\$54,100	\$57,661	\$61,253	\$65,434
Fire	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Health and Human Services	\$0	\$6,204	\$1,493		\$3,071	\$3,285	\$3,501	\$3,719	\$3,973
Public Works	\$0	\$5,468	\$112,006		\$6,462	\$6,913	\$7,368	\$7,827	\$8,362
Housing and Community Dev.	\$0	\$0	\$776		\$279	\$298	\$318	\$337	\$360
Parks/Recreation/Leisure	\$0	\$9,705	\$41,992		\$19,041	\$20,369	\$21,710	\$23,063	\$24,637
Education/Non School Board	\$0	\$0	\$0		\$0	\$333,000	\$0	\$0	\$0
Utilities Operation	\$0	\$0	\$0		\$0	\$320,000	\$0	\$0	\$0
Utilities Other	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Highways	\$40,807	\$46,425	\$253,654		\$128,426	\$137,383	\$146,426	\$155,547	\$166,166
	\$67,616	\$459,685	\$558,462		\$223,315	\$1,316,290	\$254,614	\$270,475	\$288,940



**APPENDIX E**  
**SCHOOL DISTRICT FIA MODEL OUTPUTS**

- E-1      CAMDEN COUNTY SCHOOL DISTRICT MODEL NOTES**
- E-3      CAMDEN COUNTY SCHOOL DISTRICT FIA**

**APPENDIX E**  
**SCHOOL DISTRICT FIA MODEL OUTPUTS**

1. Baseline condition projects School District growth without program-related growth.
2. Actual beginning school year enrollments are used for 1984, 1985, and 1986. A nominal increase of 10 students per year is assumed for years 1987 forward.
3. County population is an estimate of the total county population at the beginning of the school year.
4. The operating budget includes all revenues and expenses except for grants made for construction and corresponding new school construction. Construction-related expenses made from the general operating fund are included.
5. APEG grants are projected at a rate 6 percent less than the 3-year baseline (1984, 1985, and 1986) per student average.
6. Instruction expenses are projected at a rate 13 percent greater than the baseline per student average.
7. Capital budget shows revenues and expenses for new school construction.
8. Revenues for capital projects only show those revenues designated for new school construction.
9. The capital projects expense reflects the direct use of capital grant revenues. The general fund expense reflects capital expenses made from the general operating fund.
10. This worksheet projects school growth related to the program only. Projected (1987 – 1998) revenues and expenses are the incremental (1 year only) change.
11. The 1984 cumulative change (762) reflects the enrollment increase from 1978 to 1984.



12. Local revenues are projected to be delayed 1 year.
13. The "New Budget" worksheet combines baseline and program-related growth to project the 1987 – 1998 school budgets.

CAMDEN COUNTY SCHOOL DISTRICT  
 20-Nov-88

SCHOOL YEAR:

	1984	1985	1986	1987	1988	1989	1990
Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Student Population (1985 Baseline) (2)	3,584	3,612	4,142	4,152	4,162	4,172	4,182
Student Dropouts From Prior Year	28	28	50	10	10	10	10
County Population (3)	16,291	16,418	18,827	18,873	18,918	18,964	19,009
County Change	404	2,348	45	45	45	45	45

DEBITING BUDGET (4)

Then Year Dollars

REVENUES							
Local Revenues							
Advalorem tax	\$2,059,173	\$2,211,327	\$2,225,000	\$2,593,454	\$2,703,688	\$2,810,513	\$2,912,856
Real Estate Transfer Tax	\$9,150	\$9,662	\$12,500	\$12,348	\$12,894	\$13,403	\$13,891
Other	\$714,689	\$706,104	\$754,500	\$750,645	\$761,298	\$771,622	\$781,513
Total Local	\$2,883,018	\$2,927,093	\$2,992,000	\$3,356,497	\$3,477,880	\$3,595,533	\$3,708,260
State Revenues							
AFES Grants (5)	\$3,732,625	\$4,139,983	\$4,647,631	\$4,688,504	\$4,887,788	\$5,080,909	\$5,265,926
Child Nutrition	\$0	\$408,135	\$410,000	\$469,070	\$489,008	\$508,329	\$526,840
Other	\$539,817	\$1,031,075	\$569,865	\$863,175	\$899,864	\$935,419	\$969,481
Total State	\$4,272,442	\$5,579,193	\$5,627,496	\$5,920,749	\$6,276,660	\$6,524,657	\$6,762,247
Federal							
PL 874	\$105,519	\$308,646	\$100,000	\$167,717	\$174,845	\$181,754	\$188,372
Other Sources							
Bonds	\$450,452	\$612,164	\$334,873	\$567,940	\$592,080	\$615,473	\$637,885
Transfers							
TOTAL	\$7,111,440	\$8,237,450	\$8,299,004	\$9,420,855	\$9,821,286	\$10,209,334	\$10,581,100

EXPENDING BUDGET

Instruction (6)							
General Administration	\$1,862,724	\$4,472,970	\$4,704,171	\$5,858,930	\$6,107,983	\$6,349,294	\$6,580,499
Maintenance & Operations	\$637,910	\$696,568	\$770,849	\$836,622	\$872,183	\$906,643	\$939,658
Transportation	\$787,311	\$836,136	\$795,528	\$968,482	\$1,009,647	\$1,049,539	\$1,087,757
Food & Nutrition Serv	\$752,590	\$797,965	\$730,963	\$914,967	\$953,857	\$991,545	\$1,027,651
Other (Transfers, interest)	\$202,613	\$596,705	\$610,000	\$691,313	\$720,698	\$749,173	\$776,454
Employee Benefits	\$584,841	\$678,435	\$403,123	\$677,900	\$706,714	\$734,636	\$761,388
	\$197,107	\$265,602	\$290,375	\$297,655	\$310,306	\$322,567	\$334,313
TOTAL	\$7,025,096	\$8,344,381	\$8,305,069	\$10,245,868	\$10,681,367	\$11,103,397	\$11,507,720
NET CASH FLOW	\$86,344	\$(106,731)	\$(6,065)	\$(825,014)	\$(860,081)	\$(894,063)	\$(926,620)

BASE LINE CAPITAL BUDGET (7)	1984	1985	1986	1987	1988	1989	1990
REVENUES (8)							
Local	\$2,405	\$5,743	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$311,445	\$1,557,225	\$1,477,546	\$0	\$0	\$0	\$0
Subtotal	\$313,850	\$1,562,967	\$1,477,546	\$0	\$0	\$0	\$0
Fund Balance	(4388,515)	(81,258,707)	\$1,549,613	\$0	\$0	\$0	\$0
Total	\$25,335	\$304,260	\$3,027,160	\$0	\$0	\$0	\$0
EXPENDITURES (9)							
Capital Projects	\$75,335	\$304,260	\$3,027,160	\$0	\$0	\$0	\$0
From General Fund	\$79,889	\$702,754	\$485,000	\$0	\$0	\$0	\$0
Total	\$65,224	\$1,007,014	\$3,512,160	\$0	\$0	\$0	\$0

# CAMDEN COUNTY SCHOOL DISTRICT 20-Nov-86

NON PROJECT RELATED  
REQUIREMENTS (Yearly Increments) (10)

SCHOOL YEARS:

	1984	1985	1986	1987	1988	1989	1990	CUMULATIVE 1987-1990	CUMULATIVE 1987-1990
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Project related Student Change	28	28	530	248	569	570	476	1,864	3,629
Cumulative Change (11)	762	790	1,320	1,568	2,137	2,707	3,184	3,184	4,949
County Population	16,291	16,418	18,827	19,955	22,542	25,133	27,299	27,299	35,321
County Change		404	2,368	1,128	2,587	2,591	2,166	8,471	16,494

Then Year Dollars

## OPERATING BUDGET

### REVENUES (12)

Local Revenues	\$2,659,173	\$2,211,327	\$2,225,000	\$0	\$161,208	\$383,358	\$397,032	\$941,598	\$2,621,468
Mental health tax	\$126	\$135	\$118	\$140	\$143	\$148	\$153		
per capita	\$9,156	\$9,662	\$12,500	\$0	\$769	\$1,828	\$1,893	\$4,490	\$12,502
Real Estate tax	\$1	\$1	\$1	\$1	\$1	\$1	\$1		
per capita	\$214,689	\$206,104	\$354,500	\$0	\$15,580	\$37,650	\$38,371	\$91,001	\$253,352
other	\$13	\$13	\$19	\$14	\$14	\$14	\$15		
per capita	\$2,287,018	\$2,427,092	\$2,592,000	\$0	\$180,803	\$429,956	\$445,291	\$1,056,050	\$2,940,111
Total Local	\$140	\$148	\$138	\$157	\$160	\$166	\$172		

### State Revenues

APES Grants	\$3,732,635	\$4,139,983	\$4,647,631	\$380,226	\$668,303	\$694,204	\$599,976	\$2,242,669	\$4,697,750
per student	\$1,041	\$1,146	\$1,122	\$1,129	\$1,174	\$1,218	\$1,259		
Child Nutrition	\$0	\$408,135	\$410,000	\$38,076	\$66,862	\$69,453	\$60,022	\$224,272	\$469,995
per student	\$0	\$113	\$99	\$113	\$117	\$122	\$126		
Other	\$539,817	\$441,629	\$214,500	\$51,591	\$123,038	\$127,806	\$110,451	\$412,886	\$864,878
per student	\$151	\$122	\$52	\$208	\$216	\$224	\$232		
Total State	\$4,272,451	\$4,989,747	\$5,272,131	\$469,893	\$823,388	\$855,299	\$739,156	\$2,761,098	\$5,787,899
per student	\$1,192	\$1,381	\$1,273	\$1,391	\$1,447	\$1,500	\$1,551		

### Other

Total	\$105,519	\$208,646	\$100,000	\$10,024	\$23,906	\$24,833	\$21,461	\$80,224	\$168,047
per student	\$29	\$58	\$24	\$40	\$42	\$44	\$45		
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
per student	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Transfers	\$450,452	\$612,164	\$334,873	\$33,945	\$80,955	\$84,092	\$72,673	\$271,665	\$569,060
per student	\$126	\$169	\$81	\$137	\$142	\$148	\$153		

TOTAL  
per student

\$7,111,440	\$8,237,650	\$8,299,014	\$389,224	\$1,109,052	\$1,394,180	\$1,278,581	\$4,171,037	\$9,465,117
\$1,984	\$2,381	\$2,004	\$1,568	\$1,949	\$2,446	\$2,684		

## EXPENDITURES

Instruction per student	\$3,842,724	\$4,472,970	\$4,704,171	\$350,181	\$835,136	\$867,503	\$749,703	\$2,842,524	\$5,870,485
General Administration per student	\$4,078	\$1,238	\$1,136	\$1,411	\$1,468	\$1,522	\$1,574		
Maintenance & Operations per student	\$637,910	\$698,568	\$770,849	\$50,004	\$119,253	\$123,875	\$107,053	\$400,185	\$838,272
Transportation per student	\$178	\$193	\$186	\$201	\$210	\$217	\$225		
Food & Nutrition Svcs per student	\$787,311	\$836,136	\$795,528	\$57,885	\$138,048	\$143,398	\$123,926	\$463,258	\$970,392
Other (Transfers, interest)	\$220	\$231	\$192	\$233	\$243	\$252	\$260		
Employee benefits per student	\$752,590	\$797,965	\$730,963	\$54,686	\$130,420	\$135,475	\$117,078	\$437,459	\$916,771
	\$210	\$221	\$176	\$220	\$229	\$238	\$246		
	\$202,613	\$596,705	\$610,000	\$41,319	\$98,540	\$102,359	\$88,460	\$330,679	\$692,677
	\$57	\$165	\$197	\$167	\$173	\$180	\$186		
	\$584,841	\$678,435	\$603,123	\$40,517	\$96,628	\$100,373	\$86,743	\$324,262	\$679,237
	\$163	\$188	\$97	\$163	\$170	\$176	\$182		
	\$197,107	\$265,602	\$290,375	\$17,790	\$42,428	\$44,072	\$38,088	\$142,378	\$298,242
	\$55	\$74	\$70	\$72	\$75	\$77	\$80		
total	\$7,075,096	\$8,344,381	\$8,365,069	\$612,383	\$1,460,454	\$1,517,056	\$1,311,051	\$4,909,944	\$10,266,075
per student	\$1,960	\$2,310	\$2,005	\$2,468	\$2,566	\$2,661	\$2,752		

## NET CASH FLOW

\$86,344 (\$106,731) (\$6,005) (\$223,159) (\$351,402) (\$122,876) (\$32,470) (\$729,907) (\$600,958)

## CUMULATIVE CASH FLOW

(\$223,159) (\$574,561) (\$697,438) (\$729,907)

NEW PROJECT RELATED  
CAPITAL BUDGET

1984	1985	1986	1987	1988	1989	1990	CUMULATIVE 1987-1990	CUMULATIVE 1987-1998
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## REVENUES

Local	\$2,405	\$5,743	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$1,921,271	\$0	\$0	\$1,921,271	\$1,921,271
Federal	\$311,445	\$1,557,225	\$1,477,546	\$3,277,545	\$0	\$0	\$3,277,545	\$3,277,545

## Subtotal

Fund Balance	\$313,850	\$1,562,967	\$1,477,547	\$5,198,816	\$0	\$0	\$5,198,816	\$5,198,816
	(\$288,515)	(\$1,258,707)	\$1,549,613	(\$198,816)	\$0	\$0	(\$198,816)	(\$198,816)

## Total

\$25,335 \$304,260 \$1,027,160 \$5,000,000 \$0 \$0 \$5,000,000 \$5,000,000

## EXPENDITURES

Capital Projects	\$25,335	\$304,260	\$3,027,160	\$5,000,000	\$7,600,000	\$0	\$2,870,675	\$15,470,675	\$31,858,677
From General Fund	\$39,889	\$702,754	\$485,000	\$0	\$0	\$0	\$0	\$0	\$0

## Total

\$65,224 \$1,007,014 \$3,512,160 \$5,000,000 \$7,600,000 \$0 \$2,870,675 \$15,470,675 \$31,858,677

NEW FIRECASTED BUDGET (15)  
 CAMDEN COUNTY SCHOOL DISTRICT  
 20-Nov-88

	SCHOOL YEARS:						CUMULATIVE	
	1984	1985	1986	1987	1988	1989	1990	1990
Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Student Population	3,584	3,612	4,142	4,400	4,979	5,559	6,046	6,046
Total Student Change	28	28	530	258	579	580	486	1,904
Cumulative Change	28	56	586	844	1,423	2,003	2,490	4,335
County Population	16,291	16,418	18,827	20,001	22,633	25,269	27,480	35,866
County Change	113	404	2,368	1,173	2,632	2,636	2,211	11,538

Then Year Dollars

OPERATIONS BUDGET

REVENUES

Local Revenues								
Advalorem tax	\$2,059,173	\$2,211,327	\$2,225,000	\$2,593,454	\$2,864,896	\$3,355,079	\$3,854,454	\$6,381,974
Real Estate Transfer Tax	\$9,156	\$9,662	\$12,500	\$12,368	\$13,663	\$16,000	\$18,382	\$30,436
other	\$214,689	\$206,104	\$354,500	\$250,645	\$276,878	\$324,252	\$372,514	\$616,787

Total Local

	\$2,283,018	\$2,427,093	\$2,592,000	\$2,856,492	\$3,155,437	\$3,695,332	\$4,245,350	\$7,029,196
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State Revenues

AFEB Grants	\$3,732,635	\$4,139,983	\$4,647,631	\$4,968,730	\$5,836,317	\$6,723,642	\$7,508,596	\$11,496,076
Child Nutrition	\$0	\$408,135	\$410,000	\$497,106	\$583,906	\$672,680	\$751,212	\$1,150,147
Other	\$539,817	\$441,629	\$214,500	\$914,766	\$1,074,493	\$1,237,854	\$1,382,367	\$2,116,481

Total State

	\$4,272,451	\$4,989,747	\$5,272,131	\$6,121,761	\$7,494,716	\$8,634,175	\$9,642,175	\$14,762,704
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Federal

PL 874	\$105,519	\$208,646	\$100,000	\$213,415	\$237,322	\$262,155	\$283,616	\$371,438
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bonds	\$450,452	\$612,164	\$334,873	\$601,885	\$706,979	\$814,465	\$909,550	\$1,392,571
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOTAL

	\$7,111,440	\$8,237,650	\$8,299,004	\$9,845,753	\$11,594,454	\$13,406,127	\$15,080,690	\$23,555,910
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EXPENDITURES

Instruction	\$3,842,724	\$4,472,970	\$4,704,171	\$6,209,111	\$7,293,280	\$8,402,115	\$9,383,022	\$14,365,927
General Administration	\$637,910	\$696,568	\$770,849	\$886,626	\$1,041,439	\$1,199,775	\$1,339,843	\$2,061,374
Maintenance & Operations	\$787,311	\$836,136	\$795,528	\$1,026,367	\$1,205,580	\$1,388,871	\$1,551,015	\$2,374,690
Transportation	\$752,590	\$797,965	\$730,963	\$969,653	\$1,138,964	\$1,312,126	\$1,465,311	\$2,243,472
Food & Nutrition Svcs	\$202,613	\$596,705	\$610,000	\$732,632	\$860,557	\$991,392	\$1,107,132	\$1,695,081
Other (Transfers, interest)	\$584,841	\$678,435	\$403,123	\$718,417	\$843,859	\$972,155	\$1,085,650	\$1,662,190
Employee Benefits	\$197,107	\$265,602	\$290,375	\$315,445	\$370,525	\$426,857	\$476,691	\$729,840

TOTAL

	\$7,025,096	\$8,344,381	\$8,305,009	\$10,858,251	\$12,754,204	\$14,693,291	\$16,408,664	\$25,122,574
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NET CASH FLOW

	\$86,344	(\$166,731)	(\$6,005)	(\$1,012,498)	(\$1,159,750)	(\$1,287,164)	(\$1,327,974)	(\$1,566,664)
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NEW FORECASTED BUDGET CAPITAL BUDGET	CUMULATIVE									
	1984	1985	1986	1987	1988	1989	1990	1984-1990	1984-1998	
<b>REVENUES</b>										
Local	\$2,405	\$5,743	\$0	\$0	\$0	\$0	\$0	\$8,148	\$8,148	
State	\$0	\$0	\$0	\$1,921,271	\$0	\$0	\$0	\$1,921,271	\$1,921,271	
Federal	\$311,445	\$1,557,225	\$1,477,546	\$3,277,545	\$0	\$0	\$0	\$6,623,761	\$6,623,761	
<b>Subtotal</b>	<b>\$313,850</b>	<b>\$1,562,967</b>	<b>\$1,477,547</b>	<b>\$5,198,816</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,553,180</b>	<b>\$8,553,180</b>	
<b>Fund Balance</b>	<b>(\$288,515)</b>	<b>(\$1,258,707)</b>	<b>\$1,549,613</b>	<b>(\$198,816)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$196,425)</b>	<b>(\$196,425)</b>	
<b>Total</b>	<b>\$25,335</b>	<b>\$304,260</b>	<b>\$3,027,160</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,356,755</b>	<b>\$8,356,755</b>	
<b>EXPENDITURES</b>										
Capital Projects	\$25,335	\$304,260	\$3,027,160	\$5,000,000	\$7,600,000	\$0	\$2,870,675	\$18,827,430	\$35,215,412	
From General Fund	\$39,889	\$702,754	\$485,000	\$0	\$0	\$0	\$0	\$1,227,643	\$1,227,643	
<b>Total</b>	<b>\$65,224</b>	<b>\$1,007,014</b>	<b>\$3,512,160</b>	<b>\$5,000,000</b>	<b>\$7,600,000</b>	<b>\$0</b>	<b>\$2,870,675</b>	<b>\$20,055,073</b>	<b>\$36,443,075</b>	

**APPENDIX F**  
**GEORGIA STATE FIA MODEL OUTPUTS**

- F-1      GEORGIA STATE MODEL NOTES**
- F-5      GEORGIA STATE FIA**



## APPENDIX F

### GEORGIA STATE FIA MODEL OUTPUTS

#### GEORGIA STATE MODEL NOTES

##### Project Data

1. Construction Materials – It is assumed that 100 percent of purchases will be subject to Georgia sales and use tax.

##### Revenues

2. General Sales Tax – It is assumed that 38 percent of military household consumption expenditures are not made at the base post exchange (PX) and that 81 percent of these expenditures will be made in the State of Georgia. For nonmilitary households, it is assumed that 81 percent of consumption expenditures will be made in Georgia. The 38 percent assumption is based upon an analysis of present PX and commissary sales at Kings Bay. The analysis indicates that off-base consumption by Navy personnel as a percentage of total consumption has been steadily increasing as new stores and shopping centers open up. Consequently, the 38 percent assumption will most likely result in an underestimate of Georgia sales tax collected. Nonmilitary income is assumed to be 15 percent above payroll income. The per capita general sales tax rate is the weighted average of the direct population and indirect population rates.
3. Selective Sales Tax – This revenue includes taxes on motor fuels, alcoholic beverages, tobacco, insurance, and other items. For military families, it is assumed that 40 percent of those items will be purchased off-post in the state of Georgia. The per capita selective sales tax rate is calculated from the weighted average of the direct and indirect population rates.
4. Motor Vehicle Licenses – Motor Vehicle License revenues are estimated at the 1982 per capita rate (adjusted for inflation) from the "Georgia Statistical Abstract, 1984-1985" for existing residents.

5. Other Licenses – Other license revenues are taken at the 1982 per capita rate from the "Georgia Statistical Abstract, 1984-1985" for existing residents.
6. Income Tax (Military) – Income tax for military households is calculated from the estimated taxable income of the incoming military population. The household income includes income from working spouses in on-base and off-base jobs. It is assumed that 10 percent of the incoming military will be, or will choose to become, Georgia residents.
7. Income Tax (All other) – Income tax for on-base and off-base civilian households is calculated from the estimated taxable income of nonmilitary jobs. This item excludes civilian jobs held by military spouses, which are accounted for in military household income. Taxable income for nonmilitary households is estimated to be 15 percent above taxable payroll wages. It is assumed that 100 percent of the civilian households will be Georgia residents.
8. Corporation Income Tax – The per capita rate for corporation income tax is calculated the same as for General and Selective Sales Taxes. The per capita rate is the weighted average of the direct and indirect population rate. It is assumed that 50 percent of corporate tax is paid by Georgia residents at a rate of about 3 percent of personal income. It is assumed that military households will make 38 percent of their purchases off-post.
9. Miscellaneous – This category includes property, death and gift, severance, poll, document and stock transfers taxes, and other revenues. The per capita rate is estimated at the 1982 per capita rate (adjusted for inflation) from the "Georgia Statistical Abstract, 1984-1985" for existing residents.
10. Intergovernmental revenues from the Federal Government are not counted as revenues since they have been excluded from the expenditure calculations.
11. Intergovernmental Revenues (Local) – The per capita rate for revenues from local governments is estimated at the 1982 per capita rate (adjusted for inflation) from the "Georgia Statistical Abstract, 1984-1985" for existing residents.
12. Charges and Miscellaneous – This category is a summation of revenues from miscellaneous charges. The per capita rate for charges and miscellaneous is

calculated by taking the 1982 per capita rate (adjusted for inflation) from the "Georgia Statistical Abstract, 1984-1985" for existing residents.

13. **General Sales Tax (Construction Workers)** – Income per job holder is multiplied by the Georgia rate of 2.59 percent (the estimated ratio of income to sales tax). This figure is then multiplied by 90 percent (the assumed share of consumption expenditures that will be made in the state of Georgia).
14. **Selective Sales Tax (Construction Workers)** – Income per job holder is multiplied by the Georgia rate of 0.78 percent, the estimated ratio of selective sales tax to income. The resultant figure is then multiplied by 81 percent (the assumed share of consumption expenditures that will be made in the state of Georgia). The rate is then multiplied by the cumulative number of construction workers to determine the selective sales tax paid by construction workers.
15. **Income Tax (Construction Workers)** – The state income tax per capita rate is calculated by taking taxable income times the Georgia State Income Tax rate times the number of construction workers. It is assumed that 100 percent of the construction workers will pay income taxes in Georgia.
16. **Construction Sales and Use Tax** – Construction sales tax is calculated as 3 percent of all taxable construction materials purchased in Georgia.

#### **Expenditures**

17. **Education** – The per student rate for education is calculated by taking the estimated number of students from the school FIA (Kings Bay Fiscal Impact Analysis) times the per student rate for the year in question.
18. **Highways** – The per capita rate for highways is calculated by taking the Georgia state per capita rate for 1986, from the "State of Georgia Budget, 1986 – 1987," times the total new population.
19. **Public Welfare [Aid for Families With Dependent Children (AFDC) and Mental Health]** – It is assumed that consumption of services by the incoming population will be 15 percent of the 1986 per capita rate in the "State of Georgia Budget, 1986 – 1987."
20. **Public Health** – The 1986 per capita rate from the "State of Georgia Budget, 1986 – 1987" is multiplied times 100 percent of the new civilian population and

10 percent of the new Navy population. Only 10 percent of the Navy population is used because Navy-provided services reduce their level of need.

21. All Other Expenditures – The per capita rate is the 1986 per capita rates from the "State of Georgia Budget, 1986 – 1987," with the following shares by category:
  - Natural Resources – 100 percent
  - Public Safety – 100 percent
  - Post Secondary Voc. Ed. – 30 percent
  - Other Services – 70 percent.

The per capita rate is multiplied by the new population to determine the expenditure level. Many of the Other Services costs are fixed or semifixed administrative costs. It is assumed that these costs will increase by a 70 percent share.

22. University System – Expenditures for the university system are calculated by taking the 1986 per capita rate from the "State of Georgia Budget, 1986 – 1987," times the new population. It is assumed that consumption of this service by the Navy population will be about 30 percent of the Georgia average.
23. Grants – Expenditures for state grants are estimated by taking the 1986 rate from "State of Georgia Budget, 1986 – 1987," times the total new population.
24. Medical Assistance – The 1986 per capita rate from the "State of Georgia Budget, 1986 – 1987" is multiplied times 30 percent of the new project-related population.
25. Corrections – The 1986 per capita rate from the "State of Georgia Budget, 1986 – 1987" is multiplied times 100 percent of the new civilian population and 70 percent of the military population.
26. Debt – It is assumed that the State of Georgia will take on additional debt for infrastructure at the same rate as for the existing population.

GEORGIA STATE FIA  
20-Nov-86

NEW PROJECT RELATED  
REQUIREMENTS (Yearly Increments)

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PROJECT DATA	Jurisdiction Share	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90	FY 90 Cumulative Values	FY 98 Cumulative Values
Constant FY 1985 Dollars												
Construct. Material (I)	100%	n/a			\$23,500,836	\$33,502,626	\$42,459,099	\$38,537,722	\$28,324,668	\$12,746,627		
Cumulative Construction Workers												
Con. Wks. (Increment)	100%			0	1,400	1,900	2,300	2,000	1,400	600		
Construction Workers					400	500	400	0	0	0		
Salaries				\$0	\$30,215,360	\$43,074,805	\$54,590,270	\$49,548,500	\$36,417,430	\$16,388,520		
New Navy		1,222			430	86	124	569	824	504	3,759	6,518
New Navy (Single)		599			215	43	62	239	346	212	1,715	3,007
New Navy (Married)	86%	624			215	43	62	330	478	292	2,044	3,511
Pop. Distribution Factor												
New Navy Population	86%	86,002			86,002	86,002	86,002	86,002	86,002	86,002	86,002	86,002
New Navy (S) Salary		2,656			925	185	266	1,329	1,923	1,176	8,460	14,593
New Navy (M) Salary		\$7,781,280			\$2,795,000	\$559,000	\$904,960	\$3,108,487	\$4,498,385	\$2,751,622	\$2,298,734	\$39,093,553
Total Navy Salaries		\$10,599,500			\$3,655,000	\$731,000	\$1,052,640	\$5,613,495	\$8,123,457	\$4,969,046	\$4,744,138	\$59,682,641
		\$18,380,780			\$6,450,000	\$1,290,000	\$1,857,600	\$8,721,982	\$12,621,842	\$7,720,667	\$57,042,871	\$98,776,194
New Federal Civilian		860			258	258	688	602	344	172	3,182	3,612
New Federal Civilian					\$5,418,000	\$5,418,000	\$14,448,000	\$12,642,000	\$7,221,000	\$3,612,000	\$66,822,000	\$75,852,000
Salaries					\$630,000	\$5,250,000	\$18,130,000	\$54,670,000	\$29,960,000	\$21,280,000	\$129,920,000	\$129,920,000
Gov't Purchases	70%											
Base Operations Contracts												
Total Direct Salaries		\$36,440,780			\$17,911,072	\$15,322,961	\$27,223,654	\$31,273,682	\$27,129,328	\$14,610,371	\$169,911,848	\$224,920,876
Indirect Salaries	0.50	\$18,220,390			\$8,955,536	\$7,661,481	\$13,611,827	\$15,636,841	\$13,564,664	\$7,305,186	\$84,955,924	\$112,460,418
Total Direct & Indirect		\$54,661,170			\$26,866,608	\$22,984,442	\$40,835,481	\$46,910,524	\$40,693,991	\$21,915,557	\$254,867,772	\$337,381,294
New Direct Jobs		2,082			768	444	892	1,171	1,168	676	7,201	10,390
New Indirect Jobs		1,020			376	218	437	574	572	331	3,529	4,981
Total Job Demand		3,102			1,144	662	1,329	1,745	1,740	1,007	10,730	15,370
Total Civilian Job Demand		1,880			714	576	1,205	1,176	916	503	6,971	8,853
Existing Labor Supply		1,880			0	459	80	557	484	486	3,946	5,314
New Civilian Jobs to Non-Navy Immigrants		0			714	117	1,125	619	432	17	3,624	3,713
Immigrating New Civilian Population		1,281			1,660	271	2,616	1,439	1,005	39	8,310	9,911
Total New Population		3,937			2,585	456	2,882	2,767	2,928	1,215	16,770	24,594
Cumulative New Population		3,937			6,522	6,978	9,860	12,627	15,555	16,770		
New Students		78			38	570	144	516	478	320	2,044	2,476

GEORGIA STATE FIA

FY 82 FY 83 FY 84 FY 85 FY 86 FY 87 FY 88 FY 89 FY 90

Constant FY 85 Dollars

NEEDED OPERATING  
FUNDING: (Yearly Increments)

Education (17) Per Student	\$33,376 \$1,192	\$38,668 \$1,381	\$674,690 \$1,273	\$200,304 \$1,391	\$746,652 \$1,447	\$717,000 \$1,500	\$496,330 \$1,551
Highways (18) Per Capita		\$196,450 \$76	\$34,640 \$76	\$219,035 \$76	\$210,316 \$76	\$222,496 \$76	\$92,367 \$76
Public Welfare (19) Per Capita		\$30,935 \$12	\$5,455 \$12	\$34,492 \$12	\$33,119 \$12	\$35,037 \$12	\$14,545 \$12
Public Health (20) Per Capita		\$30,699 \$18	\$5,068 \$18	\$46,279 \$18	\$27,522 \$18	\$20,963 \$18	\$2,745 \$18
University System (22) Per Capita		\$242,214 \$125	\$242,214 \$125	\$242,214 \$125	\$242,214 \$125	\$242,214 \$125	\$242,214 \$125
Medical Assistance (24) Per Capita		\$36,972 \$48	\$6,519 \$48	\$41,222 \$48	\$39,581 \$48	\$41,873 \$48	\$17,383 \$48
Corrections (25) Per Capita		\$65,111 \$28	\$11,296 \$28	\$79,069 \$28	\$66,837 \$28	\$66,330 \$28	\$24,337 \$28
Debt (26) Per Capita		\$110,663 \$43	\$19,514 \$43	\$123,386 \$43	\$118,474 \$43	\$125,335 \$43	\$52,032 \$43
All Other (21) Per Capita		\$218,057 \$84	\$38,450 \$84	\$243,126 \$84	\$233,448 \$84	\$246,968 \$84	\$102,526 \$84
Grants (23) Per Capita		\$25,151 \$10	\$4,435 \$10	\$28,042 \$10	\$26,926 \$10	\$28,485 \$10	\$11,825 \$10

Total Expenditures:

	\$994,920	\$1,042,382	\$1,257,169	\$1,745,090	\$1,746,702	\$1,056,295
Cumulative Expenditures:	\$994,920	\$2,037,202	\$3,294,372	\$5,039,461	\$6,786,164	\$7,842,458

NEW REVENUES: (Yearly Increments)

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90	Cumulative
General Sales Tax (2) Per Capita			\$1,114,440 \$283	\$764,421 \$296	\$127,196 \$279	\$797,082 \$277	\$809,077 \$292	\$885,163 \$302	\$369,684 \$304	\$7,252,149
Selective Sales Tax (3) Per Capita			\$384,343 \$98	\$263,490 \$102	\$43,508 \$95	\$272,309 \$94	\$278,472 \$101	\$305,985 \$105	\$127,881 \$105	\$2,503,415
Motor Vehicle Licenses (4) Per Capita	\$11	\$12	\$46,996 \$12	\$32,370 \$13	\$5,768 \$13	\$36,091 \$13	\$34,654 \$13	\$36,661 \$13	\$15,220 \$13	\$304,554
Other Licenses (5) Per Capita	\$8	\$8	\$34,179 \$9	\$23,542 \$9	\$4,151 \$9	\$26,248 \$9	\$25,203 \$9	\$26,663 \$9	\$11,069 \$9	\$221,494
Income Tax (Military) (6) Per Capita			\$130,748 \$47	\$45,509 \$49	\$9,102 \$49	\$13,107 \$49	\$65,410 \$49	\$94,657 \$49	\$57,901 \$49	\$716,326
Income Tax (All Other) (7) Per Capita			\$367,809 \$287	\$500,153 \$301	\$81,602 \$301	\$787,954 \$301	\$433,327 \$301	\$302,629 \$301	\$11,782 \$301	\$2,967,617
Corporation Income Tax (8) Per Capita			\$165,361 \$42	\$113,514 \$44	\$19,103 \$42	\$119,923 \$42	\$120,408 \$44	\$130,897 \$45	\$54,607 \$45	\$1,075,581
Miscellaneous (9) Per Capita	\$103	\$108	\$440,051 \$112	\$303,098 \$117	\$53,446 \$117	\$337,944 \$117	\$324,492 \$117	\$343,284 \$117	\$142,511 \$117	\$2,851,729
Intergovernmental, Federal (10) Per Capita			\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
Intergovernmental, Local (11) Per Capita	\$2	\$2	\$8,545 \$2	\$5,885 \$2	\$1,038 \$2	\$6,562 \$2	\$6,301 \$2	\$6,666 \$2	\$2,767 \$2	\$55,373
Charges and Miscellaneous (12) Per Capita	\$98	\$103	\$418,689 \$106	\$288,384 \$112	\$50,851 \$112	\$321,539 \$112	\$308,740 \$112	\$326,620 \$112	\$135,593 \$112	\$2,713,296
General Sales Tax (Construction Workers) (13) Per Job Holder			\$0 \$448	\$810,180 \$579	\$1,099,530 \$579	\$1,331,010 \$579	\$1,157,400 \$579	\$810,180 \$579	\$347,220 \$579	\$5,972,184
Selective Sales Tax (Construction Workers) (14) Per Job Holder			\$0 \$146	\$271,600 \$194	\$368,600 \$194	\$446,200 \$194	\$388,000 \$194	\$271,600 \$194	\$116,400 \$194	\$2,022,080
Income Tax (Construction Workers) (15) Per Job Holder	\$789	\$825	\$0 \$856	\$1,257,200 \$898	\$1,706,200 \$898	\$2,065,400 \$898	\$1,796,000 \$898	\$1,257,200 \$898	\$538,800 \$898	\$9,267,360
Construction Sales and Use Tax (16)			\$0	\$705,025	\$1,005,079	\$1,273,773	\$1,156,132	\$849,740	\$382,399	\$5,372,147

Total Revenues:

(Including Construction Revenues)  
Cumulative Revenues:  
(Excluding Construction Revenues)

Cash Flow

(Excluding Construction Revenues:  
(Cumulative Net)

\$5,384,370	\$4,575,113	\$7,835,141	\$6,903,616	\$5,647,924	\$2,313,833	\$21,410,867
\$2,340,365	\$2,736,070	\$5,451,828	\$7,860,912	\$10,320,116	\$11,249,130	
\$1,345,445	(\$646,579)	\$1,461,589	\$660,994	\$712,502	(\$127,281)	Steady State Cash Flow
\$1,345,445	\$698,968	\$2,160,456	\$2,821,451	\$3,533,953	\$3,406,671	\$5,026,993

GEORGIA STATE FIA

	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
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Constant FY 85 Dollars

NEEDED CAPITAL  
IMPROVEMENTS:

Government Administration

Courts

Police

Fire

Health and Human Services

Public Works

Housing and Community Development

Parks/Recreation/Leisure Services

Education/Schools

Highways

\$17,000 \$278,000

\$683,979 \$1,921,271

Total Needed  
Capital  
Funding:

\$0 \$683,979 \$0 \$1,921,271 \$0 \$0 \$0



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